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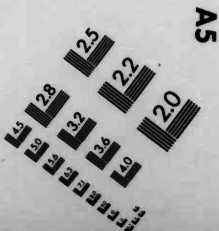




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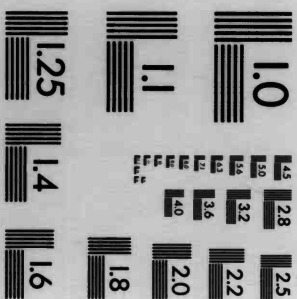
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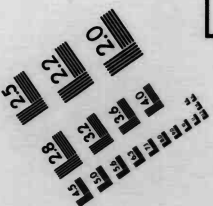
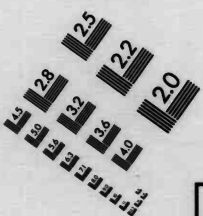
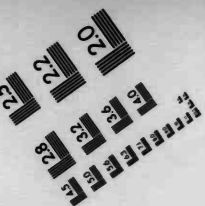
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VOL. XXXVIII.

**LAUNDRY ACCOUNTS**

BY

**F. J. LIVESEY, F.C.A**

LONDON :

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## EDITOR'S PREFACE.

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THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.



Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described, even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application

of the theory of double-entry as described in general works on bookkeeping.

The first series (of twenty volumes) has already been completed, and particulars of the subjects dealt with will be found on p. i. A second series (which will comprise about thirty more volumes) is now in progress, which when issued will complete the scheme. Many of these have already been arranged for, but the Editor will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,

London, E.C.

*June 1903.*

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## INTRODUCTION.

It is every year becoming more generally recognised that no business can be satisfactorily conducted unless safeguarded by a proper system of bookkeeping.

This applies most particularly to the laundry trade, for two special reasons. Firstly, on account of the increased competition in this class of business, which renders it absolutely necessary, with a view to earning a reasonable return on capital invested and time expended in the working of the concern, that every expense should be closely watched, and as much as possible, without detriment to the business, reduced to a minimum. Secondly, the laundryman receives articles of washing in trust from his various patrons, and in order to retain their custom it is not only necessary that he should subject the articles to good treatment in the laundry, getting them up tastefully and cleanly for return to the customers, but it is very essential that such a system of bookkeeping should be adopted as would record in detail the particulars of the articles themselves as collected and delivered from and to the customer, thus placing the laundryman in a position to answer satisfactorily any query or claim submitted by a patron with respect to any of the latter's articles of washing.

In addition to the two reasons referred to above, in common with other business men the laundryman must agree that correct bookkeeping enables a proprietor to ascertain at any time the exact position of his affairs, revealing to him the amount of his income and of his profit or loss earned or sustained in carrying on his business.

He is also enabled to regulate his private expenditure, to obtain the necessary figures for income tax returns, or to place accurate accounts capable of complete verification before a prospective purchaser, whether for private sale or for the purpose of flotation as a limited company.

The succeeding pages are divided into three parts.

Part I. dealing with subsidiary and statistical books relative to the collection, delivery, &c., of customers' articles of washing.

Part II. dealing with the books of account necessary to be kept for recording the transactions of a laundry concern.

Part III. is devoted to incidental matter, such as weekly returns, depreciation, &c.

Examples of ruling are given throughout, with explanatory text, and a set of *pro formâ* transactions of a laundry business for one month, together with Profit and Loss Account for the month, and Balance Sheets as at the commencement and end of the month.

## LAUNDRY ACCOUNTS.

### PART I.

#### BOOKS RELATIVE TO THE COLLECTION, DELIVERY, &c., OF CUSTOMERS' ARTICLES.

##### CHAPTER I.

#### MARKING AND MARK LEDGER.

THE Mark Ledger is invaluable as a register of the names, addresses, and laundry marks of the customers, and for preventing the duplication of the latter, each customer of the laundry being provided with a distinctive mark.

Numerous systems are in use for marking, but it will be found most advantageous to have this Ledger arranged with two indices, one forming an Alphabetical, and the other a Numerical, Register. The laundryman is thus enabled, if he knows the customer's name, by reference to ascertain her number, or from the number to ascertain the name.

Different colours are given to indicate the journey on which the customer is called upon, thus: the customer with laundry mark coloured Red is called upon on 1st Journey,

Blue	"	"	2nd	"
Yellow	"	"	3rd	"
Violet	"	"	4th	"

Articles are usually marked with either tape numbers, cotton, or ink, but it is perhaps advisable to mark in cotton, distinctive colours of which can be obtained. Marking in ink may result in an action for damages. Colours which do not fade should be selected, red proving the best in this respect. Any remarks as to prices, where special arrangements are made not in accordance with the price list, must also be noted in this Ledger.

From the Alphabetical Register an Address Book should be written up, to be kept in the office, recording the name and address of every customer, and containing a column for Remarks, in which should be entered the reason for the withdrawal of the custom of any of the laundry's patrons.

**Form 1.— MARK LEDGER.**

Name of Customer	Address of Customer	Mark	Notes
Andrews .. ..	10 High Street .. ..	1 Violet ..	Staff 1/- Maid 1/-
Atkinson .. ..	19 Abingdon Road .. ..	10 Violet ..	
Adams .. ..	10 Bromley Terrace .. ..	6 Violet ..	
Armitage .. ..	15 Waverley Road .. ..	15 Red ..	
Astbury .. ..	2 Netherby Villas .. ..	160 Red ..	
Ainslie .. ..	2 West Street .. ..	1 Blue ..	
Anderson .. ..	13 Hill Road .. ..	13 Yellow ..	
Anderton .. ..	7 Seddon Street .. ..	115 Blue ..	
Alexander .. ..	1 York Terrace .. ..	2 Yellow ..	

**Form 1a.— MARK LEDGER.**

Laundry Mark	Customer's Name and Address	Notes
1 Red .. ..	Snowden, 3 Old Street .. ..	Maid 1/-
1 Blue .. ..	Ainslie, 2 West Street .. ..	
1 Yellow .. ..	Young, 10 York Terrace .. ..	
1 Violet .. ..	Andrews, 10 High Street .. ..	
2 Red .. ..	Bury, 6 Albion Road .. ..	
2 Blue .. ..	Jackson, The Mount .. ..	
2 Yellow .. ..	Alexander, 1 York Terrace .. ..	
2 Violet .. ..	McLeod, 14 Claremont Road .. ..	

## CHAPTER II.

### COLLECTING, AND VANMAN'S JOURNEY BOOK.

CUSTOMERS' washing is collected by the vanman on several journeys over the different districts. Each journey is distinctive—i.e., first journey, second journey, third journey, country journey, and so on—and applies to a certain route. Care should be exercised to arrange each journey to cover a route over which the vanman can make the maximum number of calls in the minimum space of time.

A different Journey Book should be provided for each journey, and on the return of the vanman from a round the book which he has finished with can be handed to the clerk in the office, and posting done while another journey is in progress.

The number of the journey, date, name of vanman, and the time at which he sets out on his journey, and the time of his return, should all be noted at the head of the page of the book.

The clerk in the office prepares each Journey Book for the vanman in time for the journey, by entering the mark, name and address of the customer, the amount due, particulars of shorts to deliver, and the distinctive numbers of hampers to collect, also making any necessary notes requiring special attention by the vanman.

The marks, names, and addresses of the customers, and the amount due, are copied from the Work Ledger (Form 20), which

it is advisable to arrange in the order of the journeys, and therefore to correspond with the Journey Books.

Particulars of shorts to return are obtained from the Shorts Book (Form 8), and the distinctive numbers of the hampers to collect are entered up from the Hamper Book (Form 9).

The vanman, in addition to his Journey Book, is entrusted with a Shorts Receipt Book (Form 7), and a Duplicate Receipt Book for cash collected from customers (page 59).

When he delivers any "shorts" to a customer he obtains the latter's signature to a "shorts" receipt.

The vanman is empowered to collect customers' accounts due, and give receipts for the money paid to him. He enters the counterfoil number of each receipt in the column of the Journey Book provided for that purpose opposite the amount collected for which the receipt is given. The hampers collected by the vanman are entered in the "Hampers Collected" column. If the washing articles are collected in a parcel or bundle only it is noted in this column.

The vanman writes down his remarks as to complaints of articles damaged, "shorts" claimed, customer's absence from home, &c., in the column provided for that purpose.

On the vanman's return from his journey the various packages (hampers, parcels, and bundles containing the customers' articles) are taken to the sorting room and checked to the "Hampers Collected" column in the Journey Book.

The Journey Book is then taken to the clerk in the office, to whom the vanman also renders an account of his cash collected from customers (see under Cash), shorts delivered (see Shorts Book). The clerk checks off the counterfoils of the receipts for

cash and the numbers of the "short" receipts, and files the latter away, and proceeds to make the necessary postings from the Journey Book.

From the example given he will post the shirt delivered to Thompson from the "Shorts to deliver" column to the Shorts Book (Form 8). The cash received will be posted in detail to the Work Ledger (Form 20), and the total of the cash received, £5 7s. 7d., together with the distinctive numbers of the receipts given for the different amounts making up this sum, are entered in a Rough Cash Book (Form 30).

The hampers collected are ticked off in the "In" column of the Hampers Book (Form 9).

it is advisable to arrange in the order of the journeys, and therefore to correspond with the Journey Books.

Particulars of shorts to return are obtained from the Shorts Book (Form 8), and the distinctive numbers of the hampers to collect are entered up from the Hamper Book (Form 9).

The vanman, in addition to his Journey Book, is entrusted with a Shorts Receipt Book (Form 7), and a Duplicate Receipt Book for cash collected from customers (page 59).

When he delivers any "shorts" to a customer he obtains the latter's signature to a "shorts" receipt.

The vanman is empowered to collect customers' accounts due, and give receipts for the money paid to him. He enters the counterfoil number of each receipt in the column of the Journey Book provided for that purpose opposite the amount collected for which the receipt is given. The hampers collected by the vanman are entered in the "Hampers Collected" column. If the washing articles are collected in a parcel or bundle only it is noted in this column.

The vanman writes down his remarks as to complaints of articles damaged, "shorts" claimed, customer's absence from home, &c., in the column provided for that purpose.

On the vanman's return from his journey the various packages (hampers, parcels, and bundles containing the customers' articles) are taken to the sorting room and checked to the "Hampers Collected" column in the Journey Book.

The Journey Book is then taken to the clerk in the office, to whom the vanman also renders an account of his cash collected from customers (see under Cash), shorts delivered (see Shorts Book). The clerk checks off the counterfoils of the receipts for

cash and the numbers of the "short" receipts, and files the latter away, and proceeds to make the necessary postings from the Journey Book.

From the example given he will post the shirt delivered to Thompson from the "Shorts to deliver" column to the Shorts Book (Form 8). The cash received will be posted in detail to the Work Ledger (Form 20), and the total of the cash received, £5 7s. 7d., together with the distinctive numbers of the receipts given for the different amounts making up this sum, are entered in a Rough Cash Book (Form 30).

The hampers collected are ticked off in the "In" column of the Hampers Book (Form 9).

CHAPTER III.

CUSTOMERS' WASHING BOOK.

This book is ruled as Form 3, and is entered up by the customer prior to the collection by the vanman, and states the number and particulars of the articles to be treated in the laundry, but it will be found that occasionally a plain memorandum book is used by the customer, which is not objectionable, being in book form, and the same book being sent each week. Sometimes, however, customers will make use of a single slip of paper, frequently the back of an envelope. This latter should be avoided as much as possible, but when such a list is sent it should be copied in the sorting room into a duplicate memorandum book with numbered pages, one copy remaining in the memorandum book, and the other, being of a corresponding number, should be extracted from the book and attached to the original list, and after the customers' articles are checked should be placed with the other Washing Books, eventually reaching the clerk in the office, who on no account parts with the original entered up by the customer, but files it away for future reference, if required. The object of this will be seen when dealing with the question of shorts and other claims by customers (see Chapter VI.).

The different packages having now reached the sorting room, the articles in each are checked off with the customer's Washing Book, which is enclosed in the package. One of the sorting hands calls out the contents taken from each package to the head sorter, the latter checking the customer's Washing Book, which was contained in the package, and ticking off each

Mark	Name of Customer	Address of Customer	Shorts to Deliver	Receipt No.		Amount due			Cash Received	Hampers to Collect	Hampers Collected	Remarks	
				Cash	No.	£	s	d				By Laundry	By Vanman
1	Smith..	1 North Avenue	..	105	..	£	0	15	0	32	..	Out	
2	Andrews	10 High Street	..	102	..	0	5	9	..	Parcel	..	..	
3	Brown	do.	..	103	..	0	5	9	..	Parcel	..	..	
4	Thompson	13 do.	..	106	..	0	5	2	0	160	..	..	
5	McLeod	3 North Avenue	1 Shirt	107	..	0	6	0	0	160	..	..	
6	Robinson	14 Clarendon Road..	..	106	..	0	6	0	0	Parcel	..	..	
7	James	7 North Avenue	..	..	..	..	..	..	..	..	Why not sending?	Away	overcharge
8	Thomas	3 South Terrace	..	109	..	0	2	10	0	..	Bundle	Says i.d.	"
9	do.	5 do.	..	110	..	0	1	7	0	..	..	..	"
10	Creep..	28 do.	..	111	..	0	3	9	0	..	..	..	"
11	Reynolds	26 Clarendon Road..	..	108	..	0	1	11	0	..	..	..	"
12	Atkinson	19 Abingdon Road	..	113	..	0	13	5	0	96	..	..	Out
13	Eaves	do.	..	113	..	0	13	5	0	96	..	..	3 Collars missing from last week
14	Graham	25 do.	..	114	..	0	1	3	0	..	Bundle	..	
15	Jones ..	9 North Avenue	..	115	..	0	1	5	0	..	..	..	
16	Ivans	7 High Street	..	115	..	0	1	5	0	82	..	..	
17	Thompson	10 High Street	..	103	..	0	7	3	0	82	..	..	
18	Seelair	3 Smith Mansions	..	104	..	0	7	0	0	86	..	..	
19	Sidd	3 South Terrace	..	104	..	0	13	0	0	111	..	..	
20	Adams	10 do.	..	112	..	0	16	0	0	69	..	..	
21	Barker	10 Bromley Terrace	..	117	..	0	8	0	0	..	Bundle	..	
22	Briggs	12 do.	..	118	..	0	0	10	0	..	..	..	
23	..	18 do.	..	..	..	..	..	..	..	..	..	Call here	..
						£ s d							



article or number of articles as being correct with a sorter's tick ✓. If the entries in the customer's Washing Book do not agree with the articles called out, on the one hand, by being understated, as, for example, six handkerchiefs entered against seven contained in the package; or, on the other hand, the entry in the Washing Book is in excess of the articles sent, as, for example, seven handkerchiefs entered against only six contained in the package, the Washing Book is corrected to agree with the articles actually sent, and a note to that effect is made in the Washing Book under "Special Remarks," and is dealt with by the clerk (in the office), to whom the Washing Books are sent after being checked in the sorting room.

When the entry in the Washing Book is in excess of the articles sent, the head sorter also enters in the "Short" column of the Sorting Book (Form 4) particulars of the article or articles overstated.

As each Washing Book is checked, and after the head sorter has made the entry in the Sorting Book, and written her initials in the Washing Book, it is placed on one side, and the customer's articles returned to the package they were taken from, to be further dealt with under the head of "Sorting." All the Washing Books for the journey having been checked in this manner, they are collected together and sent to the clerk, who fills in the prices to be charged against the different customers. The prices are taken from the Price List originally, but the clerk can refer to the previous weeks in each Washing Book for prices charged against each customer, and, of course, would in time become conversant, without need for reference, with the prices to charge. Special prices are noted in the Mark Ledger already referred to (Form 1), and in the case of new customers the clerk will inquire whether any special arrangements as to prices have been made, and, if so, see that they are duly noted for future reference. The manager or

manageress should be consulted as to the pricing of special articles.

Having filled in the prices the book is added up, the totals of the Household, Ladies, &c., being carried to the Summary, and the final total being the amount which is entered in the "Work Done" column of the Work Ledger (Form 20) as the charge against the customer for the week. This total in the Washing Book is then added to any arrears brought forward from the previous week or weeks, and agrees with the amount standing to the debit of the customer in the Work Ledger.

As the clerk posts up each Washing Book to the Work Ledger he marks the former, with an india rubber stamp, "Posted."

The Washing Books are afterwards taken to the packing room, care being exercised that they are not removed from the office until the clerk is certain that he has posted them all up to the Work Ledger.



## Form 3.—

## WASHING

Week ending.....190..

HOUSEHOLD.	s	d	LADIES.	s	d
Blankets .. ..			Blouses .. ..		
" Cot .. ..			Bodices .. ..		
Blinds, Window ..			Chemises .. ..		
Bolster Cases ..			Collars .. ..		
Cloths, Table ..			Cuffs, Pairs of ..		
" Tray .. ..			Combinations ..		
" Kitchen ..			Drawers .. ..		
" Sideboard ..			Dresses .. ..		
" Hearth .. ..			Dressing Gowns ..		
Counterpanes, Coloured			Jackets .. ..		
" White .. ..			Pocket Handkerchiefs..		
Chair Covers .. ..			Night Dresses ..		
Curtains .. ..			Petticoats, Flannel ..		
" Short .. ..			" White .. ..		
D'Oyleys .. ..			Small Towels ..		
Dusters .. ..			Stockings, Pairs of ..		
Table Napkins ..			Vests .. ..		
Pillow Slips ..					
" Fancy .. ..					
Rubbers .. ..					
Glass Cloths ..					
Sheets, Cotton ..					
" Linen .. ..					
" Frilled ..					
" Cot .. ..					
Towels, Chamber ..					
" Bath .. ..					
" Round .. ..					
Toilet Covers ..					

## GENTLEMEN.

Collars .. ..  
 Cuffs .. ..  
 Drawers .. ..  
 Fronts .. ..  
 Pocket Handkerchiefs..  
 Silk .. ..  
 Pyjamas .. ..  
 Shirts, Day .. ..  
 " Flannel .. ..  
 " Night .. ..  
 Stockings and Socks ..  
 Ties .. ..  
 Vests .. ..  
 Waistcoats .. ..

## BOOK.

Sorted by.....

Packed by.....

CHILDREN.	s	d	SERVANTS.	s	d
Collars .. ..			Aprons, Linen ..		
Chemises .. ..			" Muslin ..		
Diapers .. ..			Bodices .. ..		
Drawers .. ..			Chemises .. ..		
Feeders .. ..			Collars .. ..		
Frocks .. ..			Cuffs .. ..		
Gowns, Day .. ..			Caps .. ..		
" Night .. ..			Drawers .. ..		
Hats .. ..			Dresses .. ..		
Petticoats .. ..			" Nurses' ..		
Pinafores .. ..			Handkerchiefs ..		
Pelisses .. ..			Night Dresses ..		
Robes, Infants' ..			Petticoats, Flannel ..		
Shirts .. ..			" White .. ..		
Socks .. ..			Stockings .. ..		
Stays .. ..			Vests .. ..		
Vests .. ..			White Skirts ..		

## SUMMARY.

	£	s	d		£	s	d
Household .. ..				Brought Forward ..			
Ladies .. ..				Arrears .. ..			
Gentlemen .. ..							
Children .. ..							
Servants .. ..							
Specials and Lists ..							
Carried Forward ..				Total Due .. ..			

SPECIAL REMARKS —

## CHAPTER IV.

## SORTING, AND SORTING BOOK.

As each customer's Washing Book is checked in the sorting room, the head sorter enters in the Sorting Book (Form 4) the mark and name of the customer, and if any of the entries in a customer's Washing Book have been in excess of the articles sent, this is noted in the column headed "Short," and particulars of the article or articles short are specified. Otherwise the articles sent having agreed, or been made to agree where understated, with the Washing Books, the head sorter enters her initials in the Sorting Book opposite the name of the customer, and marks "C" as correct.

The articles themselves are returned to their respective packages after being called off to the head sorter, care being taken to keep each customer's separate. The sorters then go through the articles in each package, mark those where necessary (the head sorter marking for new customers, and making the entry in the Mark Ledger), and draw the attention of the head sorter to any articles damaged or torn, which might be the subject of some future trumped-up claim from a customer. She (the head sorter) makes an entry in the Sorting Book under the heading "State of articles" against the particular customer, and gives details of the damage, and might also outline damage (tear, hole, or stain) with coloured thread. All the articles having now been passed as marked, and state of articles noted where thought necessary, they are sorted out and placed into

bins labelled to receive blankets, counterpanes, shirts, body linen, &c. It is advisable for the head sorter at this stage to note in the Sorting Book the time and date this was completed, and then to send to the clerk in the office a list of the customers from the Sorting Book who have any articles entered under the heading of "State of Articles" (where damaged) or "Shorts." The clerk should immediately write and send off a letter to the customer notifying the damage or error. It is well to put on the letter the time of day in addition to the date, as, in case of dispute, it may be necessary to prove that the customer was notified as to the damaged articles before they reached the machinery, or as to "shorts" before they left the sorting room, which can be done by reference to the press copy letter to the customer and the "Time sorting completed" column in the Sorting Book.

The articles leave the bins in the sorting room to go to the wash-house. It would be much appreciated by the packing room hands if every article belonging to one journey were cleared out of the sorting room into the wash-house before another journey is commenced.

Articles collected on the other journeys are dealt with in a similar manner, and, in addition to articles collected by the vanman on journeys, goods may be brought to the laundry direct, which are at once sent to the sorting room, and dealt with in a similar manner to those collected on the journeys.

Eventually the whole of the work to be done for the week is safely received into the laundry, agreed with the Washing Books, and recorded in the Work Ledger.

## Form 4.— SORTING BOOK.

Week ending February 28th 1903.

Mark	Name of Customer	State of Articles	Short	Correct	Date	Time Sorting Completed	Sorter's Initials
20 Violet	Smith ..	..	..	c	1903		
16 "	Brown ..	..	1 Night Dress..	c	Feb. 25	3 p.m.	A.B.
18 "	Thompson ..	Blouse badly torn	..	c	"	"	A.B.
2 "	McLeod ..	..	..	c	"	"	A.B.
4 "	James ..	..	..	c	"	"	A.B.
5 "	Thomas ..	..	..	c	"	"	A.B.
11 "	Owen ..	..	..	c	"	"	A.B.
12 "	Reed ..	..	..	c	"	"	A.B.
17 "	Eaves ..	..	..	c	"	"	A.B.
13 "	Graham ..	..	..	c	"	"	A.B.
19 "	Jones ..	..	..	c	"	"	A.B.
7 "	Evans ..	..	..	c	"	"	A.B.
8 "	Marsden ..	..	..	c	"	"	A.B.
9 "	Sinclair ..	..	..	c	"	"	A.B.
14 "	Seed ..	..	..	c	"	"	A.B.
6 "	Adams ..	..	..	c	"	"	A.B.
15 "	Barker ..	..	..	c	"	"	A.B.
21 "	Briggs ..	..	..	c	"	"	A.B.

## CHAPTER V.

## PACKING AND DELIVERY BOOKS.

THE customers' articles, having been dealt with through the laundry, eventually arrive at the packing room. It has already been remarked in the last chapter that every article belonging to one journey should be cleared out of the sorting room before another journey is commenced. The same remark applies with regard to each process to which the articles are subjected in the laundry, care being taken that journeys do not get "mixed," in order that they reach the packing room in rotation, each journey separately.

In the packing room the packers' "rack" the work in the racks, lockers, or drawers of the respective customers they are labelled for, with all heavy work below. All the racks having been completed, two packers should attend to each customer's work, one examining the articles again to see that the mark is correct, and ticking off the customer's Washing Book, which has arrived here from the office, with a packer's tick, which is a cross tick (X) through the sorter's tick, and the other placing the articles in the hamper, parcel, or bundle, ready for delivery to the customer. The Washing Books are also included in the packages, and are initialled by the packer.

As each customer's articles are checked as correct with the Washing Books, one of the packers enters into the Packing Book (Form 5) the mark, name, and address of the customer, the amount charged for the week's washing as per Washing Book, the particulars of the packages containing the articles, "C" for correct, and her initials.

When the whole of a customer's articles are not forthcoming, something, perhaps, being kept back for a re-wash, or to be done up in some manner, a note is made—such as “Collar to follow,” or “Shirt kept back to be re-washed”—at the end of the customer's Washing Book under “Special Remarks,” and the head packer enters particulars of the article or articles in the column headed “Shorts.” Articles may be actually lost, and would be shown in this column pending enquiries as to their whereabouts.

Certain customers send “Specials,” which are articles to be treated in the laundry at short notice. It is a good plan to arrange for a particular hand in the wash-house to see to the washing and finishing of all such orders, and for a particular packer to see that the articles are packed and returned in time to the “special” customer. The particular hands selected should be held responsible for the proper attention due to this department of the business.

The total of the “Amount charged” column in the Packing Book will agree with the total of the “Work done” column in the Work Ledger. It is useful as a check, as there is always the possibility of the clerk in the office omitting to enter the amount to be charged from any one of the customers' books into the Work Ledger. It is advisable for the packer, as she checks each Washing Book, to see that the mark “Posted” is always indicated; in case of omission, she should advise the clerk and show him the book.

At the completion of the packing the whole of the work is ready to leave the laundry, all articles which were collected having been checked ready for delivery, with the exception of those under the heading “Shorts,” which will be dealt with later (Chapter VI.).

## Form 5.—

## PACKING BOOK.

Week ending February 28th 1903.

Mark	Name of Customer	Address of Customer	Amount Charged	Hamper	Shorts	Correct	Initials of Packer
			£ s d				
20 Violet	Smith ..	1 North Avenue	0 16 2	32	2 Cuffs to follow	..	M.N.
16 "	Brown ..	13 High Street	0 4 9	Parcel	..	c	M.N.
18 "	Thompson	3 North Avenue	0 7 0	160	..	c	M.N.
2 "	McLeod	14 Claremont Rd	0 6 2	Parcel	Collar to follow	..	M.N.
4 "	James ..	3 South Terrace	0 3 0	Bundle	..	c	M.N.
5 "	Thomas..	5 do.	0 1 2	"	..	c	M.N.
11 "	Owen ..	7 do.	0 4 0	"	..	c	M.N.
12 "	Reed ..	28 Claremont Rd.	0 2 4	"	..	c	M.N.
17 "	Eaves ..	23 Abingdon Rd.	0 8 7	96	..	c	M.N.
13 "	Graham..	25 do.	0 1 6	Bundle	..	c	M.N.
19 "	Jones ..	9 North Avenue	0 1 6	"	..	c	M.N.
7 "	Evans ..	7 High Street..	0 7 0	82	..	c	M.N.
8 "	Marsden	3 do.	0 6 9	80	..	c	M.N.
9 "	Sinclair..	4 Smith Mansions	0 12 4	111	..	c	M.N.
14 "	Seed ..	13 South Terrace	0 13 2	69	..	c	M.N.
6 "	Adams ..	10 Bromley Ter.	0 0 5	Bundle	..	c	M.N.
15 "	Barker ..	12 do.	0 1 1	"	..	c	M.N.
21 "	Briggs ..	18 do.	0 0 7	"	..	c	M.N.
			£4 17 6				

As the packing of each journey is completed, the head packer copies into the Vanman's Delivery Book the mark, name, and address of each customer for that journey, and also the number or description of the package to be delivered. The vanman checks the packages he is entrusted with into the book, and proceeds to deliver to the customer, obtaining the signature of the person to whom he hands the package.

The name of the carman delivering should always be entered on the sheet.

## Form 6.—

## DELIVERY BOOK.

Carmen's Name.....

Week ending February 28th 1903.

Mark	Name	Address	Hamper	Signed by
20 Violet 16 "	Smith Brown	1 North Avenue 13 High Street  &c.	32 Parcel	A. Smith B. Brown

## CHAPTER VI.

## SHORTS, AND SHORTS BOOK.

THIS book is kept by the clerk in the office, and is entered up from the "Vanman's Remarks" column in the Journey Books, from the "Shorts" columns in the Sorting and Packing Books, and also from customers' correspondence claiming "shorts."

The ruling provides for the mark, name, and address of the customer to whom "shorts" are due, or claimed as due, particulars of the article or articles short or claimed as short, and the book—viz., Journey, Sorting, or Packing, &c.—from which they are entered, together with the week-ending date, also for the date on which any short article is returned to a customer, and the number of receipt taken for same by the vanman. A column is provided also for the date of any letter written to a customer relative to "shorts," and any remarks as to claims not allowed, compensation given, &c., are noted.

In the example of Shorts Book given (Form 8) the first entry is from the Packing Book of the week ending 21st February 1903, and is relative to a shirt due to Thompson, which was kept back for re-washing. By reference to the Journey Book (Form 2) it will be seen that the shirt was returned by the vanman on the fourth journey of the week ending 28th February 1903, and from the latter book the clerk has made the entry in the Shorts Book, "Returned 25th Feb. 1903, Receipt No. 10." He then strikes out Thompson's name in red ink, and files away Receipt No. 10.

**Form 7. SHORTS RECEIPT.**

Date.....	
Please Receive Articles short :—	
(1 Shirt)	
For Mrs.....	Mark.....
.....	Packer.....
Signed.....	

It may be stated here that the vanman must never deliver "shorts" to a customer without obtaining a signature to the "shorts" receipt contained in the Shorts Receipt Book (Form 7). The clerk files away the receipt subsequent to the vanman's return to the office. The receipt forms are numbered, say 1-100, and bound in a book.

The second entry in the Shorts Book is obtained from the Fourth Journey Book for the week ending 28th February 1903, referring to the previous week's articles delivered, and was notified by the customer to the vanman on that journey. This customer's book is at once referred to for the week ending 21st February 1903, and it is seen that the packer's tick is recorded against all the articles which were received into the laundry for that week, thus certifying that everything was sent to the customer, and also that the Packers' Book for that week shows the articles packed for delivery as having been complete. A

letter is at once written to the customer, referring to her complaint, and advising her that all the articles appear to have been sent complete. The clerk then awaits results.

The next entry is taken from the Sorting Book (Form 4,) and is an instance of more articles being entered in the customer's Washing Book than were found to be contained in the package collected by the vanman. The customer was at once advised of this, and a letter was received by return of post acknowledging the clerical error. This customer's name was then struck out by the clerk.

The last two entries are taken from the Packing Book, and are of articles kept back for re-wash, or to be re-done in some manner. The customer has been notified of these "to follow" articles, and the clerk enters them in the (fourth) Journey Book for the next collection, when they are delivered to the customer by the vanman, who obtains the necessary signatures to his "shorts" receipts.

Each of the names of customers requiring "shorts" being struck out as they are satisfied, only those in dispute remain on the books. Occasionally real losses of articles occur, for which compensation is made to the customer, or the articles replaced, and a record of the satisfaction given entered in the Remarks column.

It is perhaps needless to remark how important it is to press-copy letters sent away, enter up the Postage Book, and file away letters received.

It is as well to consider here how advantage may be taken of the laundryman by undesirable customers with reference to articles of washing entrusted to his care, and how these advantages may be combated by system. The customer who sends a single slip list with the articles of washing referred to under



Customer's Washing Book (page 7) may dispute her account when charged with same, probably imagining that the original list has been destroyed, and no record of details kept. The original list in her own handwriting can be produced, and at once settles the matter.

Customers may refuse to produce their Washing Books, and at the same time dispute their accounts, but the laundryman has a right to the inspection of the Washing Book, and, where items are disputed, can issue a subpoena requiring production.

Customers making claims for "shorts," whose books agreed with the articles sent as marked correct in the Sorting and Packing Books need not be considered.

Where articles have been over-stated in the Washing Book, and noted in the Sorting Book, and any dispute occurs, the word of the head sorter, and the proof of the letter notifying the customer having been sent, should at once settle the matter.

In the case of articles received in a damaged state, and noted in the Sorting Book, a dispute claiming that the damage was due to tearing by machinery, &c., would be dismissed by the proof from the Sorting Book that they were received on, say, the fourth journey (from the mark), which journey was not sorted until — o'clock on — day, and that the letter notifying the customer was posted before the articles were removed from the bin in the sorting room.

One of the simplest methods of defeating undesirable customers is never to give credit except in cases where special arrangements have been made, or enquiries satisfied. As a rule, the customers do not pay on delivery, but at the time of the following week's collection, as will be seen from the Work Ledger (Form 20). When dealing with troublesome or untried customers who miss one week's payment, it is advisable for the

clerk to write a letter informing them that terms are cash, and no credit given, and advising them that a settlement must be made to the vanman on the next delivery. The vanman should then retain the washing articles if a settlement is not forthcoming, the laundryman having a right of lien or retainer, but the right can only be exercised in respect of the actual articles on which the work is done—that is to say, the articles sent one week cannot be retained for a balance due from a previous week on other articles.

Customers of this class will soon discover that they have a system to fight against, and give up their attempts at imposition, or probably transfer their custom to some other laundry, where they hope to exercise their ingenuity with better success.

Discretion would, of course, be exercised in dealing with a desirable customer's claim, which, even if not admitted, must be met in such a way as to dismiss the risk of loss of custom.

Legitimate "shorts" may be occasioned by the following:—

- (1) Bad marking and incorrect checking in sorting room.
- (2) Loss during process in laundry.
- (3) Errors in packing room.
- (4) Stealing by laundry hands.

(1) and (3) should be avoided by prudent selections of the heads of these departments.

(2) This would most probably be the result of defective machinery, or be due to carelessness.

(4) If occasion arises to suspect pilfering the hands must submit to a thorough search.

## SHORTS BOOK.

Form 8.—

Mark	Name of Customer	Address of Customer	Particulars of Articles or Claimed as Short	Where entered from	Week ending	Date Returned to Customer	No. of Shorts Receipt	Date Written to	Remarks
18 Violet ..	Thompson..	3 North Avenue..	1 Shirt .. from	Packing Book ..	21 Feb. '03	25 Feb. '03	10	25 Feb. '03	
17 " ..	Eaves ..	23 Abington Rd.	3 Collars .. week ending		28 Feb. '03	25 Feb. '03	..	25 Feb. '03	Received Reply 26 Feb. '03 acknowledging error
16 " ..	Brown ..	13 High Street ..	21 Feb. '03 ..	4th Journey Book	28 Feb. '03	..	..	..	
20 " ..	Smith ..	1 North Avenue..	1 Night Dress ..	Sorting Book ..	28 Feb. '03	..	..	..	
2 " ..	McLeod ..	14 Claremont Rd.	2 Cuffs ..	Packing Book ..	28 Feb. '03	..	..	..	
			1 Collar ..						

## CHAPTER VII.

## HAMPER BOOK.

THIS book is kept by the clerk in the office, and is ruled for a number of weeks. The number of every basket belonging to the laundry is entered, and each week is divided, as to "in" and "out."

The clerk posts up from the Packing Book the mark of the customer to whom the hamper is sent, entering it in the "Out" column. He enters the distinctive number of the hamper in the "Hampers to collect" column of the Journey Book for the following week, and after the vanman's return from the journey he posts from the "Hampers collected" column of the Journey Book to the "In" column of this book, entering a tick indicating that the hamper has come back.

In this way each hamper may be traced at any time, unless it is ticked as "in" the laundry, the last "Out" column is referred to for the distinctive mark of the customer, whose name and address can be found from the Mark Ledger. The Delivery Book will give the vanman's name who delivered the hamper to the customer.



## HAMPER BOOK.

Form 9.—

Number of Hamper	Week ending Feb. 28th 1903		Week ending .....		Week ending .....		Week ending .....		Week ending .....	
	In	Out	In	Out	In	Out	In	Out	In	Out
1	✓	33 Red								
2	✓	2 Red								
3	✓	169 Red								
4	✓	9 Yellow								
5	✓	10 Blue								
6	✓	15 Yellow								
&c.										
32	✓	20 Violet								
33	✓	19 Red								
&c.										

## CHAPTER VIII.

### HOTEL WORK.

In addition to washing for private customers, the laundryman may do work for hotels, clubs, hospitals, and other institutions. He may also conduct receiving shops, or contract for agency work.

The purpose of this and the succeeding chapter is to deal with forms, &c., necessary for hotel laundry and receiving shop work.

For marking purposes the hotel is distinguished by a letter of the alphabet, say X.

The hotel flat work, which consists of articles belonging to the hotel as distinguished from visitors' and the proprietor's articles, is usually marked with the name of the hotel by the proprietor. Where not marked, as in the case of curtains, &c., the distinguishing letter only is used by the laundry.

Visitors' work is marked with this letter and a number, the latter most probably corresponding with the number of the room occupied by the visitor in the hotel, say X20. The proprietor's work might be marked with the letter duplicated, say XX.

Each mark and name must be registered in the Mark Ledger (Form 1), which will also contain a record of the special prices arranged to be charged.

The arrangement as to prices with regard to the hotel flat work will be so much, say 45s., per thousand articles. A further special arrangement might be made with reference to curtains or other exceptional articles. The prices to charge the visitors and proprietor should be as per Price List. It is, however,

quite usual to charge a higher rate against visitors, and deduct a discount in favour of the hotel, the latter paying the net amount of the laundryman's account and charging each visitor's account at the hotel with the gross figure as per Visitors' Washing List (Form 11), and thus securing the discount as a profit.

**Form 10.— HOTEL BOOK.**

Date.....  
To.....LAUNDRY,

Please receive Soiled Linen as under:  
From THE GRAND HOTEL.

Description	Deficits Brought Forward	Sent to Laundry this Day	Total Returnable
Antimaccassars .. .. .			
Aprons .. .. .			
Bed Covers .. .. .			
Blankets .. .. .			
Cloths, Carving .. .. .		10	10
" Side .. .. .		10	10
" Waiters' .. .. .		10	10
" Glass .. .. .		10	10
" Knife .. .. .			
" Hearth .. .. .			
" Pantry .. .. .			
" Dresser .. .. .			
" Pudding .. .. .			
" Tea .. .. .			
" Rubbers .. .. .			
" Coarse .. .. .			
Cooks' Jackets .. .. .			
Chair Covers .. .. .			
Counterpanes .. .. .			
Curtains, Muslin, Short .. .. .			
" Long .. .. .			
D'Oyleys .. .. .			
Dusters .. .. .		40	40
Napkins, Dinner .. .. .		20	20
" Fish .. .. .		20	20
Pillow Slips .. .. .		20	20
" Frilled .. .. .		19	19
Sheets, Cotton .. .. .			
" Linen .. .. .			
" Bath .. .. .			
Table Cloths .. .. .		30	30
" Kitchen .. .. .		20	20
" Large Hall .. .. .			
Tray Cloths .. .. .			
Towels, Hand .. .. .		50	50
" Round .. .. .			
" Turkish .. .. .			
Toilet Covers .. .. .			
Odd Pieces .. .. .			
		259	259

**Form 11.—**

.....  
.....

.....LAUNDRY COMPANY.

Telephone No.....

**VISITORS' WASHING LIST.**

No. of Room..... Name.....

To be Returned.....

Opened by..... Packed by.....

GENTLEMEN'S		s	d	LADIES'		s	d
Cuffs .. .. .				Blouses .. .. .			
12 Collars .. .. .		1	0	Chemises .. .. .			
Drawers .. .. .				Combinations .. .. .			
" Silk .. .. .				Night Dresses .. .. .			
Fronts .. .. .				Drawers .. .. .			
Handkerchiefs .. .. .				Collars .. .. .			
" Silk .. .. .				Cuffs .. .. .			
Pyjamas .. .. .				Handkerchiefs .. .. .			
3 Shirts .. .. .		1	0	" Silk .. .. .			
" Flannel .. .. .				Dresses .. .. .			
" Night .. .. .				Petticoats, White .. .. .			
Socks .. .. .				" Flannel .. .. .			
Ties .. .. .				" Coloured .. .. .			
Vests .. .. .				Bodices .. .. .			
Waistcoats .. .. .				Stockings .. .. .			
Bands .. .. .				" Silk .. .. .			
				Vests .. .. .			
Total .. .. .		2	0	Total .. .. .			

The hotel will be supplied with a book ruled as Form 10, and with pages numbered, say, 1-100, in duplicate, every alternate page being perforated. The hotel-housekeeper, when preparing a hamper of soiled linen for collection, enters the number of articles to be collected in the column headed "Sent to laundry this day," on a line opposite the particular class of articles sent, and also in the column headed "Deficits brought forward" the number of any articles short from previous deliveries. The perforated page is then torn out, and placed with the soiled linen in the hamper, leaving a facsimile copy in the Hotel Book. There might be six collections in one week, which would necessitate the use of six pages or sheets.

The hotel proprietor will have a Washing Book for his own articles, and is supplied with forms for the use of visitors (Form 11), which are filled up at the hotel, indicating the name of visitor and the number of room in the hotel, the date when articles are to be returned, and the number and particulars of articles sent.

After collection by the vanman the articles pass through the laundry, the sorting and packing being conducted on the same system as private customers' work, the packers entering the number of flat work articles packed ready for delivery in the column headed "Total returnable," and "shorts," if any, are noted. The page out of the Hotel Book is returned with hotel flat work, the Washing Book with the proprietor's work, and the Visitors' Washing Lists with their respective packages. Prior to the packing the clerk in the office checks the additions of the total articles sent contained in the column headed "Sent to laundry this day," also of the money columns on Visitors' Lists and the proprietor's Washing Book, and records same in a memorandum book as follows:—

## Form 12.—

## GRAND HOTEL.

Week ending 28th February 1903.

No. of Room of Visitor	Name of Visitor	Amount Charged	Folio in Hotel Book	No. of Pieces of Articles		Total Amount of Account
		s d				£ s d
80	Brown .. ..	2 0	11	259		
72	Smith .. ..	1 1	12	450		
71	Thompson .. ..	4 13	13	182		
39	Anderson .. ..	2 13	14	202		
54	Jones .. ..	4 11	15	220		
			16	274		
		14 3		1,587		
				@ 45/- per 1,000		3 11 5
				Proprietor .. ..		0 2 0
				Visitors .. ..		0 14 3
						£ 4 7 8

The total amount to charge the hotel for the week is £4 7s. 8d., which is entered in the Work done column of the Work Ledger in one sum, and a detailed bill is made out from the memorandum book and forwarded to the hotel.

A system on similar lines might be adopted with regard to work from clubs, hospitals, or other institutions.

## CHAPTER IX.

## RECEIVING SHOPS AND AGENCY WORK.

RECEIVING shop premises are taken in a neighbourhood not too far distant from the laundry, the selection of a locality being influenced by the class of trade generally catered for in this branch of the laundryman's business.

A reliable girl is engaged to take charge of the shop, and the customers themselves are expected to hand in their articles for washing over the counter, together with a Washing Book or list detailing particulars of the articles.

Each shop is distinguished by a letter of the alphabet, say "M." shop, "N." shop, and so on, and all the customers' articles passing through, say "M." shop, bear the letter as a portion of their registered mark, thus "M. 25," "M. 26."

The shop-girl has a Mark Ledger similar to that in use at the laundry (Form 1), and runs through the articles contained in each package, being responsible for the correct marking. The Shop Washing Book is ruled as Form 13, and is in duplicate, numbered, say 1-250, the duplicate page being blank, with a perforation near the binding, but bearing the same folio number at the head as the page upon which the shop-girl uses her pencil. Carbon paper is inserted between the leaves in order to produce the duplicate. The mark, name of customer, and the number of articles received from each are entered by the shop-girl under their respective headings, any articles not coming under the analysis of either shirts, collars, double collars, fronts, handkerchiefs, or cuffs being entered in the column headed "General," the price to charge for each of the articles in the latter column being indicated. She also enters the amount of each customer's account in the money column.

Form 13.—  
SHOP WASHING BOOK.  
M SHOP.  
50  
Date, 24th February 1903.

Mark	Name	4d. Shirts	1d. Collars	1d. Double Collars	2d. Fronts	1d. Hand- kerchiefs	1d. Cuffs	General	s d
M. 10	Watkins ..	1	4	..	..	..	1	.. 4d.	0 9½
M. 15	Harding ..	..	..	..	..	..	..	1 Servant's Dress ..	0 4
M. 11	Barker ..	2	2	..	..	..	..	.. 2d.	0 10
M. 22	Fox ..	2	6	..	..	..	..	1 Sheet .. 3d.	1 4
M. 90	Buchanan ..	1	4	..	..	..	..	1 Nightdress ..	0 11
M. 65	Brown ..	..	..	..	1	4	..	.. 2d.	0 4
M. 109	Scott ..	6	16	..	..	..	..	1 Sheet 1 Tray Cloth 1 Toilet Cover	0 6
		2/-	1/4		1	4	1	4 @ 2d. 1 @ 3d. 1 @ 4d.	5 0½
					2d.	2d.	1d.	3d. 4d.	

She remakes the package of each customer's articles, and sets it aside ready for the vanman, retaining for her own use the Washing Books and lists.

The vanman from the laundry collects from the shop as from an ordinary customer. The girl, after making the addition of the money column in the Shop Washing Book, hands him the articles she has ready for collection, together with the duplicate page extracted from her Washing Book, the latter containing a copy of the record of all the articles collected up to the time of the vanman's call.

On arrival at the laundry the duplicate list takes the place of the ordinary customer's Washing Book, and the whole of the articles are recognised as belonging to a customer marked "M." The sorters open each of the packages, and make their tick for "correct" against the articles entered on the duplicate list, also scrutinising the marking for the letter "M," and thus checking the shop-girl. If the articles sent as contained in each package do not agree with the entries on the duplicate list, the correction is made on the latter by the sorter in red ink.

The articles are then sorted into the bins, and go through the laundry. The duplicate list is sent in to the clerk, who checks the pricing-out of the shop-girl, and, if necessary, makes corrections (in red ink).

The clerk also makes the additions of the columns headed Shirts, Collars, Double Collars, Fronts, Handkerchiefs, and Cuffs, and in the General column of all the numbers of articles of a like price, and works out the separate charge of each class of articles, the total of which should agree with the total in the money column.

An entry is then made into the Shop Summary Book, which is ruled as Form 14, giving the number of the duplicate list,

the total of the money column as shown by the shop-girl, and the queries as to additions and deductions.

The duplicate lists for the remainder of the week under question are checked in a similar manner, the totals of the money columns being transferred to the Shop Summary Book, and the latter, after giving effect to the queries to add and deduct, recording the total work from the shop for the week.

**Form 14.—****SHOP SUMMARY BOOK.**

M SHOP. Week ending February 28th 1903.

Folio of Shop Duplicate Book	Amount as per Shop Girl	Queries to Add	Queries to Deduct
	£ s d	£ s d	£ s d
50	0 5 0 <sup>3</sup> / <sub>4</sub>		
51	1 2 4	0 0 3	
52	1 5 7	..	0 0 6
53	1 9 10		
54	1 6 8		
55	2 3 4	0 0 9	
56	0 17 9		
57	2 1 2	..	0 1 0
58	0 8 9 <sup>1</sup> / <sub>2</sub>		
To Add ..	11 0 6 0 1 0	£0 1 0	£0 1 6
To Deduct ..	11 1 6 0 1 6		
	£11 0 0		

A Query Book (Form 15) is kept in duplicate by the clerk, and where any errors occur on the duplicate list they are noted in the book, and the copy sent to the shop-girl with the next delivery.

In the packing room the shirts, collars, double collars, fronts, handkerchiefs, and cuffs are checked, each in totals to agree with the additions, as made by the clerk, of the respective columns on the duplicate list. Other articles are checked in detail.

The vanman delivers the articles, together with the duplicates from the Query Book if necessary, to the shop-girl, who goes through the queries made by the clerk, and notes any errors in her Shop Washing Book. She sorts all the articles for the respective customers, and packs them ready for delivery, labelling each package with the mark and name of the customer, and the amount to be charged. She should then check off her packages to the Shop Washing Book, and, having all of them correct, the total of the amounts indicated on the labels of the packages would represent the total charge for the week.

No credit should be given in the shop trade. The customers come or send for their articles, and should pay on delivery, the girl handing them their packages, together with receipted Washing Books or lists.

**Form 15.—** QUERY BOOK.

M SHOP.	
List No. 51.	25th February 1903.
<p>To Add—</p> <p style="margin-left: 40px;"><i>M 39. Thompson charged 3d. instead of 6d.</i></p>	
<p>To Deduct—</p>	

At the end of the week the total cash collected by the girl should agree with the total for the week of the Shop Summary Book at the office, but, as a matter of fact, credit will occasionally be given, and customers may not call for their washing, therefore the girl's total for the week would be made up of cash, debtors and customers' goods on hand.

Where there are numerous shops attached to one laundry it is advisable to engage the services of a clerk as an inspector, to devote the whole of his attention to the working of this department. One of his duties will be to enter up, as explained later (page 41), the shop-girl's Balance Book, which is ruled as Form 16.

From the example given of this Balance Book it will be seen that, after accounting for the cash received, the girl has on hand as stock £9, made up as follows:—

	£	s	d
Goods on hand .. .. .	4	0	0
Debts owing .. .. .	4	0	0
Missing, value .. .. .	0	10	0
Cash in till .. .. .	0	10	0

The goods on hand represent articles in packages ready for delivery not yet called for by the customers.

Debts owing should only be trifling, as it is very bad policy to give credit to this class of customer.

**Form 16.—** SHOP BALANCE BOOK.

M SHOP.				Week ending February 28th 1903.						
				£	s	d				
Goods on Hand .. .. .	..	..	..	4	0	0	Total Stock last Week—	£	s	d
Debts Owning .. .. .	..	..	..	4	0	0	Goods on Hand .. .. .	..	4	0 0
Missing Value .. .. .	..	..	..	0	10	0	Debts Owning .. .. .	..	3	4 4½
Cash in Till .. .. .	..	..	..	0	10	0	Missing Value .. .. .	..	0	10 0
							Cash in Till .. .. .	..	0	10 0
Total Stock this Week ..				9	0	0				
				£	s	d				
Cash .. .. .	..	..	..	5	0	0	Work done this Week ..	..	8	4 4½
				5	0	0	11 0 0			
				10	0	0				

It is useful to keep a small Ledger, ruled somewhat similar to the laundry Work Ledger (Form 20), for both goods on hand and debts owing, as follows:—



## Form 17.—SHOP GOODS ON HAND.

Mark	Name of Customer	Week ending February 21st 1903			Week ending February 28th 1903			Week ending .....		
		Goods on Hand	Work Done	Cash	Goods on Hand	Work Done	Cash	Goods on Hand	Work Done	Cash
M 204	Simpkins ..	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
M 209	Rose ..	0 1 9	..	..	0 1 9	..	..	0 1 9	..	..
M 150	Robinson ..	0 1 6	..	..	0 1 6	..	..	0 1 6	..	..
M 154	Robinson ..	0 1 3	..	..	0 1 3	..	..	0 1 3	..	..
M 177	Timmons ..	0 1 2	..	..	0 1 2	..	..	0 1 2	..	..
M 166	Timmons ..	3 10 0	..	..	3 10 0	..	..	3 10 0	..	..
M 184	Anderson ..	..	0 1 9	..	..	0 1 9	..	..	0 1 9	..
M 1	Smithson ..	..	0 1 3	..	..	0 1 3	..	..	0 1 3	..
M 10	Andy Briggs	..	..	..	..	..	..	..	..	..
		£3 17 0	£0 3 0		£4 0 0	£0 5 0	£0 5 0	£4 0 0		

## Form 18.—SHOP DEBTORS' LEDGER.

Mark	Name of Customer	Week ending February 21st 1903			Week ending February 28th 1903			Week ending .....		
		Arrears	Work Done	Cash	Arrears	Work Done	Cash	Arrears	Work Done	Cash
M 21	Smith ..	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
M 107	Jones ..	0 10 0	0 0 6	..	0 10 6	0 1 3	0 5 0	0 6 9	..	..
M 34	Thompson ..	0 5 0	0 0 6	..	0 5 6	0 0 6	..	0 6 0	..	..
M 45	Andrews ..	0 15 0	0 0 6	..	0 15 6	0 1 6	..	0 17 0	..	..
M 34	Hall ..	2 6 0	0 1 0	0 15 7½	1 11 10½	0 13 9½	..	2 5 8	..	..
		£3 16 0	£0 4 0	£0 15 7½	£3 4 4½	£1 0 7½	£0 5 0	£4 0 0		

With regard to the item of Missing Value, it has already been explained that the girl must account in some way for the total amount as shown in the Shop Summary Book for the week. If, however, when sorting out the customers' goods to the various packages for delivery, any article or articles are missing, she cannot charge the customer with what is not forthcoming. This creates a shortage called "Missing Value," and the girl will in all probability blame the laundry for the loss.

The cash in the till is left to meet incidental expenses. At the laundry a Shop Stock Book is kept in the office, showing the particulars of how the balance at each shop is made up every week-end. This is ruled as Form 19.

## Form 19.—SHOP STOCK BOOK.

Particulars	Week ending Feb. 21/03		Week ending Feb. 28/03		Week ending .....		Week ending .....		Week ending .....		Week ending .....		Week ending .....	
	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d
Goods on Hand	4	0 0	4	0 0										
Debts Owning ..	3	4 4½	4	0 0										
Missing Value	0	10 0	0	10 0										
Cash in Till ..	0	10 0	0	10 0										
Total ..	£8	4 4½	£9	0 0										
Overs ..	..	..	0	10 8										
Shorts ..	0	5 0												

The inspector (or clerk responsible for checking the shops) has loose slips ruled similar to the Shop Balance Book (Form 16). Before setting out to check the stock of the shop-girl he enters on his loose Balance Slip the week-ending date, the total stock last week (obtained from the Shop Stock Book), and the total of the work done for the week under question, extracted from the Shop Summary Book.

He also takes with him the Query Book, and on his arrival at the shop should hear the girl's explanations of the queries to add and deduct, and proceed to collect the cash and check the stock, &c., on hand.

From the Shop Goods on Hand Book (Form 17) he verifies that there is a parcel in the shop awaiting delivery to each customer who has an amount outstanding as shown in this book. He should periodically open the parcels themselves, and see that they contain articles which substantiate the amount charged. Having checked the additions of the Shop Goods on Hand Book, he enters on his Balance Slip the total amount outstanding—viz., £4.

With regard to debts owing, he should scrutinise the Shop Debtors' Ledger (Form 18), query the grounds for allowing credit, and, where not satisfactory, should see that the Laundry Office is notified, and makes application for the amount outstanding. The total amount in arrear is entered on his Balance Slip as Debts owing.

He must obtain from the girl particulars of "Missing Value" articles, and on his return to the laundry must see that a record of these is made in the Shorts Book (Form 8). If the articles are not found, compensation will probably be claimed by the customer. Repeated cases of "Missing Value" will probably lead to dismissal of the shop-girl. The amount of "Missing Value" is also entered on the Balance Slip.

The cash in the till is now counted. A portion of the week's takings may already have been sent to the laundry, and would be taken into account, and also any moneys disbursed for shop-girl's wages and incidental expenses during the week. After entering the cash for the week on the Balance Slip the inspector takes charge of the money to hand to the clerk in the Laundry Office, leaving a small sum with the shop-girl to meet incidental expenses. He now has the particulars of the cash collected for

the week, and also the amount of stock, &c., at the end of the week, which should balance with the amount of the work done for the week added to the amount of stock, &c., at the commencement of the week. Any "shorts" or "overs" in the balancing should be recorded in the Balance Slip.

The girl's Balance Book (Form 16) is entered up from the inspector's Balance Slip.

The inspector, having completed his Balance Slip, will on his return to the laundry enter up the Shop Stock Book, and hand the slip to the clerk in the office, who makes his entries into the Work Ledger (Form 20), treating the shop as a customer marked "M," and for the week under consideration would enter £11 os. od., £10 4s. 4½d., and £9 os. od. in the columns headed "Work done," "Cash received," and "Arrears brought forward" respectively.

The 10s. 8d. over-money should be paid into the bank, and entered on the received side of the Cash Book, being posted from there to the credit of "Shop Assistants' Commission Account" (Personal Account).

It is usual to debit the shop-girl with the "shorts," giving her credit for "overs," and a monthly commission, and at the end of the month the balance of the account shows what is due to or from the girl.

#### Agency Work.—

The laundryman will sometimes undertake receiving shop work as an agent, in which case he is only responsible for the washing and correct delivery to his principal of the articles collected from the shop.

Lists of the articles sent are priced out in the Laundry Office, and the total bill sent to the principal, who discharges the amount to the laundryman, less an arranged discount, usually 25 per cent., which is retained by the principal.



## PART II

### LAUNDRYMAN'S BOOKS OF ACCOUNT.

#### CHAPTER I.

#### WORK LEDGER.

In this book space is provided for from five to thirteen weeks at an opening. The ruling provides for the Mark, Name, and Address of the customer, Arrears due at the commencement of each week, the Cash received and Number of Receipt given, and Allowances for each week.

By arranging the order of the names of the customers under the different journeys, the clerk will minimise the labour of entering up the Journey Books, and of posting the cash from them to this Ledger.

The Arrears column contains the balance standing to the debit of each customer at the commencement of the week, which agrees with the amount brought forward in the customer's Washing Book.

The work done is entered up from the Washing Books, and the cash received and number of receipt given from the vanman's Journey Book. The items of cash received are occasionally entered in red ink for purposes of distinction.

The allowances have been noted by the vanman in his Remarks column of the Journey Book, and should be carefully

scrutinised by the clerk before he passes them. They should principally consist of overcharges, and, after being verified, are entered in the Allowance column. Compensation for "shorts" allowed should be paid through the Petty Cash Book, and not deducted by the customer off her account, and at the same time a receipt can be obtained. Bad debts should be entered in the Allowance column in red ink, and, when making up the total of this column, should be shown separately as distinguished from legitimate allowances.

The totals of each page in this Ledger are made and balanced *inter se*, and carried to a Summary (Form 21), for which some of the finishing pages in the Ledger might be reserved, and this Summary, when added up, would show the grand totals for the various weeks. Each page, and the final totals, are proved in the following manner. The totals of the columns headed "Arrears" and "Work done" should together be equal to the totals of the columns headed "Cash," "Allowances," and "Arrears" (of the following week).

From the Summary the totals of the Work done and Allowances columns for each week are posted through the medium of the Journal to the credit and debit of their respective accounts in the Nominal Ledger (bad debts being distinguished from general allowances), and the totals of the Cash columns will agree with the amount entered on the received side of the Cash Book as washing takings for the weeks.

Form 20.—

## WORK LEDGER, WITH

Mark	Name of Customer	Address	Week ending 7th February 1903				
			Arrears	Work done	Rect. No.	Cash	Allowances
			£ s d	£ s d		£ s d	£ s d
20 Violet	Smith .. ..	1 North Avenue ..	1 3 0	0 15 6	37	1 3 0	..
1 "	Andrews .. ..	10 High Street ..	0 3 4	0 2 9	33	0 3 4	..
16 "	Brown .. ..	13 do. .. ..	0 7 0	0 4 8	34	0 6 10	0 0 2
18 "	Thompson .. ..	3 North Avenue ..	0 7 0	0 7 0	38	0 7 0	..
2 "	McLeod .. ..	14 Claremont Road ..	0 5 3	0 5 0	39	0 5 3	..
3 "	Robinson .. ..	7 North Avenue ..	0 14 2	0 14 0	..	..	..
4 "	James .. ..	3 South Terrace ..	0 2 6	0 2 6	..	..	..
5 "	Thomas .. ..	5 do. .. ..	0 1 4	0 1 4	41	0 1 4	..
11 "	Owen .. ..	7 do. .. ..	0 3 8	0 3 8	42	0 3 7	..
12 "	Reed .. ..	28 Claremont Road ..	0 4 0	0 2 0	40	0 4 0	..
10 "	Atkinson .. ..	19 Abingdon Road ..	0 2 0	0 1 0	44	0 2 0	..
17 "	Eaves .. ..	23 do. .. ..	0 18 0	0 9 7	45	0 17 0	0 1 0
13 "	Graham .. ..	25 do. .. ..	0 1 4	0 1 4	46	0 1 4	..
19 "	Jones .. ..	9 North Avenue ..	0 1 2	0 1 2	47	0 1 2	..
7 "	Evans .. ..	7 High Street ..	0 7 0	0 7 0	35	0 7 0	..
8 "	Marsden .. ..	3 do. .. ..	0 7 3	0 7 3	36	0 7 3	..
9 "	Sinclair .. ..	4 Smith Mansions ..	0 13 6	0 13 2	48	0 13 6	..
14 "	Seed .. ..	13 South Terrace ..	0 13 6	0 14 0	43	0 13 6	..
6 "	Adams .. ..	10 Bromley Terrace ..	..	..	..	..	..
15 "	Barker .. ..	12 do. .. ..	..	..	..	..	..
21 "	Briggs .. ..	18 do. .. ..	..	..	..	..	..
			£ 6 15 0	5 12 11		5 17 1	0 1 2

Form 21.—

## FORM OF SUMMARY, BEING PORTION OF WORK LEDGER

Mark	Name of Customer	Address	Week ending 7th February 1903					Week ending 14th February 1903				
			Arrears	Work done	Rect. No.	Cash	Allowances	Arrears	Work done	Rect. No.	Cash	Allowances
			£ s d	£ s d		£ s d	£ s d	£ s d	£ s d		£ s d	£ s d
Transfer from Ledger fo. 100			40 4 0	37 3 2	..	39 4 5	0 2 0	38 0 9	37 15 0	..	37 15 0	0 1 9
" " " " 101			16 10 0	15 15 0	..	13 15 0	0 4 3	18 5 9	16 3 0	..	17 13 0	0 0 10
" " " " 102			6 15 0	5 12 11	..	5 17 1	0 1 2	6 9 8	5 8 0	..	4 16 3	0 0 3
" " " " &c.												
			£ 136 18 5	102 15 6		105 19 7	1 1 4	132 13 0	99 9 8		95 16 9	1 1 9
				J. 2		C.B. 1	J. 2		J. 2		C.B. 1	J. 2

## FOUR WEEKS AT AN OPENING.

102

Week ending 14th February 1903					Week ending 21st February 1903					Week ending 28th February 1903				
Arrears	Work done	Rect. No.	Cash	Allowances	Arrears	Work done	Rect. No.	Cash	Allowances	Arrears	Work done	Rect. No.	Cash	Allowances
£ s d	£ s d		£ s d	£ s d	£ s d	£ s d		£ s d	£ s d	£ s d	£ s d		£ s d	£ s d
0 15 6	0 13 4	54	0 15 6	..	0 13 4	0 15 0	83	0 13 4	..	0 15 0	0 16 2	105	0 15 0	..
0 2 9	0 2 6	50	0 2 9	..	0 2 6	0 3 3	..	..	..	0 5 9	..	..	..	..
0 4 8	0 4 0	51	0 4 7	0 0 1	0 4 0	0 5 1	86	0 4 0	..	0 5 1	0 4 9	102	0 5 1	..
0 7 0	0 6 7	55	0 7 0	..	0 6 7	0 7 2	84	0 6 7	..	0 7 2	0 7 0	106	0 7 2	..
0 5 0	0 5 2	56	0 5 0	..	0 5 2	0 6 0	85	0 5 2	..	0 6 0	0 6 2	107	0 6 0	..
1 8 2	0 13 10	..	..	..	2 2 0	..	..	..	..	..	..	..	..	..
0 5 0	0 2 6	..	..	..	0 7 6	0 2 10	88	0 7 6	..	0 2 10	0 3 0	109	0 2 9	0 0 1
0 1 4	0 1 0	58	0 1 4	..	0 1 0	0 1 7	89	0 1 0	..	0 1 7	0 1 2	110	0 1 6	0 0 1
0 3 9	0 3 6	59	0 3 7	0 0 2	0 3 6	0 3 9	90	0 3 6	..	0 3 9	0 4 0	111	0 3 9	..
0 2 0	0 1 9	57	0 2 0	..	0 1 9	0 1 11	87	0 1 9	..	0 1 11	0 2 4	108	0 1 11	..
0 1 0	0 1 1	61	0 1 0	..	0 1 0	0 1 3	..	..	..	0 1 3	..	..	..	..
0 9 7	0 9 4	62	0 9 7	..	0 9 4	0 10 1	..	..	..	0 10 1	0 8 7	113	0 18 0	..
0 1 4	0 1 2	63	0 1 4	..	0 1 2	0 1 3	92	0 1 2	..	0 1 3	0 1 6	114	0 1 3	..
0 1 2	0 1 2	64	0 1 2	..	0 1 2	0 1 5	93	0 1 2	..	0 1 5	0 1 6	115	0 1 5	..
0 7 0	0 6 6	52	0 7 0	..	0 6 6	0 7 3	81	0 6 6	..	0 7 3	0 7 0	103	0 7 3	..
0 7 3	0 6 6	53	0 7 3	..	0 6 6	0 7 0	82	0 6 6	..	0 7 0	0 6 9	104	0 7 0	..
0 13 2	0 13 0	65	0 13 2	..	0 13 0	0 13 6	94	0 13 0	..	0 13 6	0 12 4	116	0 13 6	..
0 14 0	0 14 7	60	0 14 0	..	0 14 7	0 14 6	91	0 14 7	..	0 14 6	0 13 2	112	0 14 6	..
..	0 0 6	..	..	..	0 0 6	0 0 8	95	0 0 6	..	0 0 8	0 0 5	117	0 0 8	..
..	..	..	..	..	..	0 0 10	..	..	..	0 0 10	0 0 1	118	0 0 10	..
..	..	..	..	..	..	..	..	..	..	..	0 0 7	..	..	..
6 9 8	5 8 0		4 16 3	0 0 3	7 1 2	5 4 4		6 8 3	..	5 17 3	4 17 6		5 7 7	0 0 2

RESERVED FOR TRANSFER OF TOTALS FROM EACH PAGE.

3

Week ending 21st February 1903					Week ending 28th February 1903				
Arrears	Work done	Rect. No.	Cash	Allowances	Arrears	Work done	Rect. No.	Cash	Allowances
£ s d	£ s d		£ s d	£ s d	£ s d	£ s d		£ s d	£ s d
37 15 0	38 0 6	..	37 8 9	0 3 0	38 3 9	37 19 0	..	38 1 0	0 2 9
16 14 11	17 15 0	..	16 9 0	0 1 6	17 19 5	15 14 0	..	16 15 0	0 1 3
7 1 2	5 4 4	..	6 8 3	..	5 17 3	4 17 6	..	5 7 7	0 0 2
135 4 2	103 4 8		95 15 7	1 0 8	141 12 7	106 12 6		103 9 3	1 0 9
	J. 2		C.B. 1	J. 2		J. 2		C.B. 1	J. 2

## CHAPTER II.

### PURCHASE BOOK.

THE Purchase, or Invoice Analysis, Book might be ruled as Form 24.

No goods should be ordered except by means of a manifold Order Book, each order being signed by a responsible official. The following form would meet the requirements, and must be printed, and numbered consecutively:—

**Form 22.—**

1064	(Address)
<p style="text-align: center;"><i>Please supply to</i></p> <p style="text-align: center;">THE ——— LAUNDRY COMPANY,</p> <p style="text-align: center; margin-top: 20px;">NOTE.—Quote above Order No. on Invoice.</p> <p style="text-align: right; margin-top: 5px;"><i>Signed</i>.....</p>	

When goods arrive at the laundry they are received by the storekeeper, who makes an entry in the Goods Received Book, giving the date of the receipt of the goods, name and address of the consignor, description, and weight or quantity received, and remarks as to condition. The entries in the Goods Received Book should be numbered progressively.

The invoices as they are received into the office should be compared at once with the Order Book, and to ensure systematic examination of the invoices it is advisable to mark each with a rubber stamp bearing an impression similar to the following:—

**Form 23.—**

Goods Received by.....
Goods Passed by.....
Compared with Order by.....
Prices Checked by.....
Calculations Checked by.....
Goods Received Book, No.....

The clerk in the office having stamped the invoice in the manner suggested, and initialled the particulars impressed upon it as above, which it is his duty to check, passes on the invoice to the store-keeper, who initials it as having received and passed the goods, and enters the progressive numbers from the Goods Received Book.

The invoice is then returned to the office, and kept with the others until the end of the month, at which time it is generally found more convenient to make the entries in the Purchase Book.

The invoices of each firm are then collected together in date order, and arrangements can be made for the different firms to send in monthly statements with which they can be checked. The amount of each invoice is entered in the column marked

## Form 24.—

## PURCHASE

Date	Invoice No.	Name	Particulars of Invoice	Bought Ledger Fo.	Amount of Invoice		General Stores and Materials		Engineer's Stores	
					Details	Total	Materials Led. Fo.	Amount	Materials Led. Fo.	Amount
1903					£ s d	£ s d		£ s d		£ s d
Feb. 3	1	Andrews & Son ..	3 cwt. Soap at 20/-	..	3 0 0	..	1	13 10 0		
6	2	Do. ..	10 " " " 21/-	..	10 10 0	13 10 0	1			
14	3	Atkinson & Co. ..	5 " Starch " 21/-	..	5 5 0	..		10 10 0		
24	4	Do. ..	5 " " " 21/-	..	5 5 0	10 10 0				
4	5	Thompson & Co. ..	15 " Soda " 8/-	..	6 0 0	..		8 0 0		
24	6	Do. ..	5 " " " 8/-	..	2 0 0	8 0 0				
10	7	Smith & Sons ..	12 Rms. Large Paper at 5/9	..	3 9 0	..				
"	8	Do. ..	30 Rms. Small Paper at 1/3	..	1 17 6	5 6 6		5 6 6		
13	9	Jackson & Co. ..	6 Journey Books at 5/-	11	1 10 0	1 10 0				
28	10	Metropolitan Water Board ..	Water for Month ..	6	15 0 0	15 0 0				
"	11	Gas Company ..	Gas " " ..	7	8 10 0	8 10 0				
"	12	Rickett, Smith & Co. ..	Fuel " " ..	8	28 0 0	28 0 0				
"	13	United Corn Company ..	Fodder " " ..	9	7 14 0	7 14 0				
"	14	Willing & Co., Lim. ..	Advertising " ..	10	1 10 0	1 10 0				
"	15	Smith & Son, J. ..	Repairs to Vans ..	12	1 5 0	1 5 0				
"	16	Davies, J. ..	Horse ..	13	25 0 0	25 0 0				
"	17	Imperial Laundry ..	Washing done ..	14	1 13 0	1 13 0				
"	18	Osborn, F. ..	60 ft. 4½ in. Belting ..	15	3 18 0	3 18 0				3 18 0
				P.L. 2	131 6 6	131 6 6		37 6 6		3 18 0
								N.L. 2		N.L. 3

"Details," the total for each firm being carried out into the Total column, and extended under the different headings of the analysis. Each invoice should be numbered to correspond with the number entered in the Purchase Book under the heading "Invoice No." Some businesses paste their invoices into a Guard Book, but this is a cumbersome arrangement, and it will

## BOOK.

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## ANALYSIS

Fuel	Horse-keep and Stable Expenses	Rents, Rates, Taxes, and Insurance	Gas and Water	Repairs and Renewals to Buildings, Machinery, Vans, and Hampers	Printing, Stationery, and Advertising	Special Items		Capital Items	
						Nominal Led. Fo.	Amount	Private Led. Fo.	Amount
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d		£ s d		£ s d
..	..	..	..	..	1 10 0				
..	..	..	15 0 0	..	..				
28 0 0	..	..	8 10 0	..	..				
..	7 14 0	..	..	..	1 10 0				
..	..	..	..	1 5 0	..				
..	..	..	..	..	..	N.L. 16	1 13 0	P.L. 7	25 0 0
28 0 0	7 14 0		23 10 0	1 5 0	3 0 0		1 13 0		25 0 0
N.L. 4	N.L. 5		N.L. 7	N.L. 9	N.L. 8				

be found more convenient to arrange them in order with the Purchase Book, inserting a piece of cardboard marked with the month and year in front of the first invoice of each month, and fastening the whole together with tape. The invoices for a set period, say six months, could be filed away under a cover bearing a record of the period.

Disputes, or other reasons, may necessitate the extraction of an invoice for a time. It can at once be turned up, being numbered to correspond with the Purchase Book, and can be removed and replaced with ease by the adoption of the above system.

Monthly totals of all the columns should be made, and the total of the "Details" column should agree with the total of the "Total" column, and also with the total of the whole of the Analysis columns.

It will be seen that in the Analysis, columns have been provided for special items and capital outlay. The special items are such as cannot be classified under the other headings, but for which it is thought important to have an account in the Nominal Ledger.

The items in the column headed "Total" are posted into the Purchase Ledger to the credit of the accounts of the firms from which the goods have been purchased, and the reference folio entered. The total of this column is posted to the credit of the Purchase Ledger Account in the Private Ledger.

The total of each of the Analysis columns is posted to the debit of the respective accounts in the Nominal Ledger, the reference folios being entered under each total. The items under the headings "Special Items" and "Capital Items" are posted in detail to their appropriate accounts in the Nominal Ledger and Private Ledger respectively.

In addition to the postings as above, it will be seen that there is a reference folio to the two columns headed General Stores and Materials and Engineers' Stores respectively. This is provided for posting to be made to the Stores and Materials Stock Ledger.

This Ledger is apportioned out into sections. Each particular grade of materials requires an account for itself, and is allotted a requisite number of pages, these pages being headed separately "Soap," "Starch," "Soda," &c.

The accounts of this Ledger record the quantities of materials purchased and used. It is unnecessary to extend money values, but advisable to record the prices of the goods, these sometimes varying. The quantities of the materials purchased are placed to the debit of the special account concerned, and are posted up from the columns headed "General Stores and Materials" and "Engineers' Stores" in the analysis portion of the Purchase Book, the reference folios being entered in the columns provided for that purpose in each book. The name of the consignor of the goods is entered in the Materials Stock Ledger.

The credit entries in the Materials Stock Ledger are obtained from the Materials Issued Book (Form 26), which is ruled to show under the headings of the different materials the quantities of the materials per day handed out by the storekeeper. Each column is totalled up for the week and posted to the credit of the appropriate account in the Materials Stock Ledger, the reference folios being entered under the total of each column. A Weekly Summary is made in detail of the quantity of each material consumed or used, and sent into the office to form part of the information necessary to the clerk for making up his Weekly Return (Form 41).

The Materials Issued Book would also require headings for Engineers' Stores—such as Oil, Felt, Belting, Calico, &c.

Goods should be issued from the stores room only on the presentation of written requisitions signed by the manageress.

The balance between the two sides of any account in the Materials Stock Ledger will represent the actual quantity of the material in question that should be in stock at the time the balance is made, if all purchases and all goods used are duly posted. At each balance period a balance should be struck in the Materials Stock Ledger, and reconciled with the actual stock in the stores room, the quantity proved in stock being carried forward to the debit of the new period, and any difference being investigated. The form (25) represents a portion of the page for soap in the Materials Stock Ledger.

## Form 25.—

## MATERIALS STOCK LEDGER.

Dr.

SOAP ACCOUNT.

Cr.

RECEIVED				ISSUED OUT			
Date	Name of Consignor	Price	Weight	Week ending	Materials Issued Book folio	Price	Weight
1903				T. c. q. lbs.			
Feb. 1	To Stock on hand ..	20/-	0 1 0 0	Feb. 7	.. 30	20/-	0 2 0 0
"	Do. ..	21/-	..	14	.. "	20/-	0 1 1 0
"	" Andrews & Son ..	20/-	0 3 0 0	"	.. "	21/-	0 1 1 0
6	" Do. ..	21/-	0 10 0 0	21	.. "	20/-	0 1 0 14
20	" Do. ..	20/-	0 5 0 0	"	.. "	21/-	0 1 0 14
				28	.. "	20/-	0 1 1 10
				"	.. "	21/-	0 0 3 3
				Stock on hand, carried forward ..			
					✓	20/-	0 3 0 26
				Do. ..	✓	21/-	0 6 3 11
			0 19 0 0				0 19 0 0
1903							
Mar. 1	To Stock on hand ..	20/-	0 3 0 26				
"	" Do. ..	21/-	0 6 3 11				

## Form 26.—

## MATERIALS ISSUED BOOK.

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Week ending February 28th 1903.

Date	Soap	Starch	Soda	Wax	Borax	Packing Paper	String	&c.
1903	20/- 21/- lbs. lbs.							
Feb. 23	40							
24	30 19							
25	28 20							
26	26 18							
27	18 18							
28	14 12							
Totals for week	156 87	100lbs.	300lbs.	3lbs.	14lbs.	2 Large Reams 4 Small Do.	12 BaHs	&c.
	M.S.L. 1	M.S.L. 11	M.S.L. 21	M.S.L. 26	M.S.L. 31	M.S.L. 36	M.S.L. 41	



## CHAPTER III.

## PURCHASE OR BOUGHT LEDGER.

THE ordinary form of Ledger ruling will suffice for this book.

A separate account is opened for each firm from whom goods are received, and the amounts of the goods purchased are posted to the credit of the various firms.

Preceding the example given, a schedule of the balances owing at February 1st 1903 is given (Form 27), and each balance will be found standing to the credit of the several accounts. The goods purchased during the month of February are posted to the credit of each account from the Purchases Book, and the cash paid is debited to the account from the Cash Book, the reference folio being entered opposite each posting.

The books are assumed to be closed on February 28th 1903, and a schedule is prepared of the amounts owing to the various firms (see Form 29), the total of which will ultimately appear as a liability in the Balance Sheet. The accounts in the Ledger will be ruled off, and the balances corresponding with the schedule are carried down.

A Purchase Ledger Account is opened in the Private Ledger, folio 2, and will act as a Trial Balance of the Purchase Ledger. By reference to this account it will be seen that the first item credited is £317 18s. od., being the balance at February 1 1903, as per total of schedule (Form 27). This item is followed on the same side by the total £131 6s. 6d., posted from the "Total" column of the Purchase Book at the end of

the month. These two items make a total of £449 4s. 6d. to the credit of the account. From the credit side of the Cash Book the totals of the "Purchase Ledger" and "Discount" columns are posted to the debit of the Purchase Ledger Account in the Private Ledger, amounting to £316 9s. od. and £1 9s. od. respectively. The amount of the balance at the end of the month, £131 6s. 6d., as per total of schedule (Form 29), is then entered to the debit and carried forward. It will now be seen that the two sides of this account agree, thus proving the correctness of the postings from the various books to the Purchase Ledger.

## Form 27.—

## SCHEDULE OF BOUGHT LEDGER BALANCES.

1st February 1903.

Folio	Name	Amount
		£ s d
1	Andrews & Son .. .. .	21 1 0
2	Atkinson & Co. .. .. .	21 1 0
3	Thompson & Co. .. .. .	6 0 0
4	Smith & Son .. .. .	10 0 0
5	Wingfield, A. .. .. .	200 0 0
6	Metropolitan Water Board.. .. .	14 17 0
7	Gas Company .. .. .	9 0 0
8	Rickett, Smith & Co. .. .. .	26 10 0
9	United Corn Company .. .. .	7 19 0
10	Willing & Co. .. .. .	1 10 0
		£ 317 18 0



## Form 28.—

## BOUGHT LEDGER.

Dr.				Cr.			
ANDREWS & SON. (1)							
1903 Feb. 11	To Cash and Dis- count, 10/6 ..	C.B. 1	<u>£ s d</u> 21 1 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 21 1 0
				Feb. 28	By Goods for month	15	<u>13 10 0</u>
Dr.				Cr.			
ATKINSON & CO. (2)							
1903 Feb. 11	To Cash and Dis- count, 10/6 ..	C.B. 1	<u>£ s d</u> 21 1 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 21 1 0
				Feb. 28	By Goods for month	15	<u>10 10 0</u>
Dr.				Cr.			
THOMPSON & CO. (3)							
1903 Feb. 11	To Cash and Dis- count, 3/- ..	C.B. 1	<u>£ s d</u> 6 0 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 6 0 0
				Feb. 28	By Goods for month	15	<u>8 0 0</u>
Dr.				Cr.			
SMITH & SONS. (4)							
1903 Feb. 11	To Cash and Dis- count, 5/- ..	C.B. 1	<u>£ s d</u> 10 0 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 10 0 0
				Feb. 28	By Goods for month	15	<u>5 6 6</u>
Dr.				Cr.			
A. WINGFIELD. (5)							
1903 Feb. 11	To Cash .. ..	C.B. 1	<u>£ s d</u> 200 0 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 200 0 0

Dr.				Cr.			
METROPOLITAN WATER BOARD. (6)							
1903 Feb. 11	To Cash .. ..	C.B. 1	<u>£ s d</u> 14 17 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 14 17 0
				Feb. 28	By Water for month	15	<u>15 0 0</u>
Dr.				Cr.			
GAS COMPANY. (7)							
1903 Feb. 11	To Cash .. ..	C.B. 1	<u>£ s d</u> 9 0 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 9 0 0
				Feb. 28	By Gas for month ..	15	<u>8 10 0</u>
Dr.				Cr.			
RICKETT, SMITH & CO. (8)							
1903 Feb. 11	To Cash .. ..	C.B. 1	<u>£ s d</u> 26 10 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 26 10 0
				Feb. 28	By Fuel for month ..	15	<u>28 0 0</u>
Dr.				Cr.			
UNITED CORN COMPANY. (9)							
1903 Feb. 11	To Cash .. ..	C.B. 1	<u>£ s d</u> 7 19 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 7 19 0
				Feb. 28	By Fodder for month	15	<u>7 14 0</u>
Dr.				Cr.			
WILLING & CO., LIM. (10)							
1903 Feb. 11	To Cash .. ..	C.B. 1	<u>£ s d</u> 1 10 0	1903 Feb. 1	By Balance ..	c	<u>£ s d</u> 1 10 0
				Feb. 28	By Advertising for month ..	15	<u>1 10 0</u>
Dr.				Cr.			
JACKSON & CO. (11)							
				1903 Feb. 13	By Stationery ..	15	<u>£ s d</u> 1 10 0

Dr.	J. SMITH & SON. (12)	Cr.
	1903 Feb. 28 By Repairs .. .. 15	£ s d 1 5 0
Dr.	J. DAVIES. (13)	Cr.
	1903 Feb. 28 By Horse .. .. 15	£ s d 25 0 0
Dr.	IMPERIAL LAUNDRY. (14)	Cr.
	1903 Feb. 28 By Washing done .. 15	£ s d 1 13 0
Dr.	F. OSBORNE. (15)	Cr.
	1903 Feb. 28 By Belting .. .. 15	£ s d 3 18 0

## Form 29.—

## SCHEDULE OF BOUGHT LEDGER BALANCES.

28th February 1903.

Folio	Name	Amount
		£ s d
1	Andrews & Son .. .. .	13 10 0
2	Atkinson & Co. .. .. .	10 10 0
3	Thompson & Co. .. .. .	8 0 0
4	Smith & Sons .. .. .	5 6 6
6	Metropolitan Water Board .. .. .	15 0 0
7	Gas Company .. .. .	8 10 0
8	Rickett, Smith & Co. .. .. .	28 0 0
9	United Corn Company .. .. .	7 14 0
10	Willing & Co., Lim. .. .. .	1 10 0
11	Jackson & Co. .. .. .	1 10 0
12	Smith & Son, J. .. .. .	1 5 0
13	Davies, J. .. .. .	25 0 0
14	Imperial Laundry .. .. .	1 13 0
15	Osborne, F. .. .. .	3 18 0
		£131 6 6

CHAPTER IV.  
CASH BOOKS.

THE Rough Cash Received Book is ruled to provide for the date, source of collection, numerical numbers of receipts given, and the amounts received.

The vanman, on his return from each journey, hands to the clerk the cash collected, which should agree with the total of the "Cash received" column in the Journey Books. The clerk checks the vanman's receipt books in detail with the different items entered in the column referred to, and, having done so, and found the cash correct, he makes the necessary entries in the Rough Cash Received Book, entering in the column headed "Amount received" the total of the cash collected on each journey. The amounts of the cheques or cash received at the office direct are recorded in detail.

The receipts for customers' payments may be contained in books of, say, 200, with four receipts on a page, in duplicate, and perforation between.

No. 1050.

Date.....

Received from.....

Amount.....

By.....

No. 1050.

Date.....

RECEIVED on Account of the.....

..... LAUNDRY,

per .....

the sum of.....

No receipt for payment will be recognised by us,  
which is not on one of our printed adhesive forms.

They must be numbered in series for the purpose of distinction.

Each vanman will have *one*, and one will be kept at the office for customers' payments made direct. It is a good plan for the manageress to keep a note of each book given out, together with the name of the vanman who takes it, and to see that the old book is returned before giving out a new one.

Each receipt should bear on the face of it a notice "That no receipt is valid unless given on one of the firm's printed forms." This will act as a safeguard against fraud on the part of the vanman.

Another method of check against fraud is for the clerk to always refer to the previous week's receipt contained in the customer's Washing Book, and see that it corresponds with the amount entered to the credit of that customer.

The total amount collected for the week, as shown in the Rough Cash Received Book, will appear on the received side of the General Cash Book as customers' amounts collected in one sum.

Two or three lodgments may be made into the bank in the course of the week.

## Form 30.—

## ROUGH CASH RECEIVED BOOK.

Week ending 28th February 1903.

Date	Source of Collection	Numbers of Receipt given	Amount Received
1903			£ s d
Feb. 23 ..	1st Journey .. ..	246-269 .. ..	17 10 0
24 ..	2nd Journey .. ..	480-501 .. ..	20 11 0
" ..	Office .. ..	563 .. ..	10 0 0
" ..	3rd Journey .. ..	270-298 .. ..	16 13 0
25 ..	Office .. ..	564 .. ..	3 0 0
" ..	4th Journey .. ..	102-118 .. ..	5 7 7
" ..	Office .. ..	565 .. ..	0 2 0
" ..	Office .. ..	566 .. ..	0 5 1
" ..	5th Journey .. ..	299-331 .. ..	14 9 0
" ..	6th Journey .. ..	119-142 .. ..	15 7 0
26 ..	Office .. ..	567 .. ..	0 2 7
Entered Cash		Book Folio 1	£103 9 3

## Petty Cash Book.—

The "Imprest System" should be adopted for keeping the Petty Cash. Under this system an estimate is calculated of the weekly amount of transactions expected to pass through the Petty Cash Account, and a cheque for, say, £3 or £5 is drawn, and posted from the Cash Book to the debit of the Petty Cash Account in the Nominal Ledger.

The £3 is then advanced to the petty cashier, and is the opening entry on the received side of the Petty Cash Book. The payments are recorded in the "Total paid" column, and extended to the right under their appropriate headings in the analysis. At the end of the week the additions are made of all the columns (thereby providing some of the necessary figures for the Weekly Return), and another cheque drawn for the amount represented by the total in the "Total paid" column, which is the actual amount which has been spent during the week. This is again posted to the debit of the Petty Cash

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## PETTY CASH BOOK.

Form 31.—

Amount received	C. B. F. o.	Date	Particulars	Voucher No.	Total paid	ANALYSIS						SPECIAL ITEMS	
						Materials and Stores	Engineers Stores	Horse-keep	Postages, Printing, Stationery and Advertising	Carriage and Travelling	Repairs and Renewals	Sundry Expenses	Amount
£ s d					£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
3 0 0	c	1903 Feb. 1	To Balance		£ s d								
		23	By Stationery		0 2 0			0 2 0					
		"	" Paper and Envelopes		0 2 6				0 2 6				
		"	" Postages		0 2 0				0 2 0				
		24	" Paper and String		0 5 0								
		"	" Engineer's Tool		0 2 6								
		25	" Rates to Door		0 1 0								
		26	" Repairs to Door		0 14 0								
		"	" Locks		0 17 0								
		27	" Compensation for Damages		0 5 0								
		28	" Stamps										
					2 11 0	£0 5 0	0 2 6	0 2 0	0 9 6	0 1 0	0 14 0		0 17 0
2 11 0	i	"	To Cheque		3 0 0								
		"	By Balance	c	£5 11 0								
£5 11 0													
3 0 0	c	Mar. 1	To Balance										

Form 32.—

## PETTY CASH SUMMARY.

14

Amount Received	C. B. F. o.	Date	Particulars	Voucher No.	Total Paid	ANALYSIS						SPECIAL ITEMS	
						Materials and Stores	Engineers Stores	Horse-keep	Postages, Printing, Stationery and Advertising	Carriage and Travelling	Repairs and Renewals	Sundry Expenses	Amount
£ s d					£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
3 0 0	✓	1903 Feb. 1	To Balance		£ s d								
2 11 0	i	7	By week ending		2 11 0	0 13 0	0 1 0	0 1 0	0 8 0	0 2 0	0 7 6	0 9 0	0 9 6
2 8 0	"	14	" Do.		2 8 0	0 12 0		0 1 0	0 7 6	0 2 6	0 13 0	0 3 0	0 9 0
2 15 0	"	21	" Do.		2 15 0	0 9 0		0 2 0	0 9 6	0 1 9 0	0 4 0	1 0 0	0 9 3
2 11 0	"	28	" Do.		2 11 0	0 5 0		2 6	0 9 6	0 1 0	0 14 0		0 17 0
				N.L.	10 5 0	£1 19 0	0 3 6	0 6 0	1 14 0	0 7 3	1 18 6	1 12 0	2 4 9
			By Balance	c	3 0 0	N.L. 2	N.L. 3	N.L. 5	N.L. 8	N.L. 10	N.L. 9	N.L. 13	
£13 5 0					£13 5 0								
3 0 0	c		To Balance										

Account in the Nominal Ledger, and the amount handed to the petty cashier, who starts the following week with £3.

The totals are transferred each week to a Petty Cash Summary for, say, a quarter, at the end of which period the additions of the Summary are made, and the cross addition of the Analysis columns should agree with the total of the "Total paid" column.

The totals of the Analysis columns in the Summary are then posted to the debit of their respective accounts in the Nominal Ledger, with the exception of the amounts contained in the "Special Items" column, which have been posted in detail. The total of the "Total paid" column is credited to the Petty Cash Account in the same Ledger, and the balance of the latter account will agree with the balance in the hands of the petty cashier.

By making use of the Petty Cash Summary the necessity of weekly posting from the Petty Cash Book is obviated.

All cash receipts, with the exception of the petty cash cheque handed to the petty cashier, should be entered on the debit side of the General Cash Book.

#### General Cash Book.—

This book is a record of all moneys received and paid.

The commencing balance of Cash in Bank is entered in the two columns headed "Private and Nominal Ledgers" and "Bank Lodgments." Columns are also provided for "Sub-let Rents Received," and "Washing Receipts," the former being entered direct and the latter transferred from the Rough Cash Received Book. All other cash receipts are entered in the column headed "Private and Nominal Ledgers," into which the totals of the other two columns already mentioned

are also transferred, and postings to the respective Ledgers made from this column. All amounts of cash paid into the bank are entered in the "Bank Lodgment" column, the total of which should agree with the total of the column headed "Private and Nominal Ledgers."

On the paid side a column is provided for Discounts, which are posted in detail to the debit of Personal Accounts in the Purchase Ledger, the total being posted to the credit of Discount Account in the Nominal Ledger and to the debit of Purchase Ledger Account in the Private Ledger. Payments to be posted to the debit of Personal Accounts in the Purchase Ledger are entered in the column headed "Purchase Ledger," Wages paid in the column headed "Wages paid," and all other payments in the column headed "Private and Nominal Ledgers," into which also the totals of the "Purchase Ledger" and "Wages" columns are transferred, and from which all items contained therein are posted to the debit of their respective accounts. All payments should be made by cheque, and the amounts of all cheques drawn are entered in the Bank Withdrawal column. The difference between the two Bank columns will represent the bank balance, but this may not agree with the actual balance as shown in the Bank Pass Book, in consequence of outstanding cheques, and possibly credits, not having been cleared. The Reconciliation between the Bank Pass Book and Cash Book balance should be shown in the following manner:—

#### BALANCE AS PER PASS BOOK:—

<i>Dr.</i> ..	..	..	..	..	..	
<i>Cr.</i> ..	..	..	..	..	..	
<i>Less</i> Cheques outstanding						_____
<i>Add</i> Credits outstanding						_____
Balance as per Cash Book						_____

Vouchers should be numbered in rotation with the payments made and filed away.

## Form 33.—

Dr.—1.

## GENERAL

Date	Particulars	Ledger folio	Sublet Rents received	Washing Receipts	Private and Nominal Ledgers	Bank Lodgments
1903 Feb. 1	To Balance in Bank ..	J. 1	£ s d	£ s d	£ s d	£ s d
7	" Customers' Accounts collected for week ..	..	..	..	300 0 0	300 0 0
"	" Sublet Rent ..	..	1 10 0	105 19 7	..	107 9 7
14	" Customers' Accounts collected for week ..	..	..	95 16 9	..	95 16 9
21	" Do. ..	..	..	95 15 7	..	98 15 7
28	" Sublet Rents ..	..	3 0 0	..	..	104 19 3
"	" Customers' Accounts collected for week ..	..	..	103 9 3	..	..
"	" Sublet Rents ..	..	1 10 0	..	..	..
"	" Rents received ..	N L. 18	..	..	6 0 0	..
"	" Customers' Accounts collected ..	P.L. 10	..	..	401 1 2	..
						<u>£707 1 2</u>
Mar. 1	To Balance ..	c	..	..	119 15 7	119 15 7

## CASH BOOK.

1.—Cr.

Date	Particulars	Voucher No.	Ledger folio	Discounts	Purchase Ledger	Wages Paid	Private and Nominal Ledgers	Bank Withdrawals
1903 Feb. 1	By New Collar Ironer ..	..	P.L. 4	£ s d	£ s d	£ s d	£ s d	£ s d
7	" Wages ..	..	..	..	..	36 10 0	36 10 0	36 10 0
"	" Petty Cash ..	..	N.L. 14	..	..	43 8 9	43 8 9	43 8 9
11	" Andrews & Son ..	..	B.L. 1	0 10 6	20 10 6	..	2 11 0	2 11 0
"	" Atkinson & Co. ..	..	" 2	0 10 6	20 10 6	..	..	20 10 6
"	" Thompson & Co. ..	..	" 3	0 3 0	5 17 0	..	..	5 17 0
"	" Smith & Sons ..	..	" 4	0 5 0	9 15 0	..	..	9 15 0
"	" Wingfield, A. ..	..	" 5	..	200 0 0	..	..	200 0 0
"	" Water Company ..	..	" 6	..	14 17 0	..	..	14 17 0
"	" Gas Company ..	..	" 7	..	9 0 0	..	..	9 0 0
"	" Rickett, Smith & Co. ..	..	" 8	..	26 10 0	..	..	26 10 0
"	" United Corn Company ..	..	" 9	..	7 19 0	..	..	7 19 0
"	" Willing & Co. ..	..	" 10	..	1 10 0	..	..	1 10 0
14	" Wages ..	..	..	..	..	42 19 4	..	42 19 4
"	" Petty Cash ..	..	N.L. 14	..	..	2 8 0	..	2 8 0
"	" Drawings ..	..	P.L. 5	..	..	50 0 0	..	50 0 0
21	" Wages ..	..	..	..	..	43 11 6	..	43 11 6
"	" Petty Cash ..	..	N.L. 14	..	..	2 15 0	..	2 15 0
28	" Wages ..	..	..	..	..	44 2 0	..	44 2 0
"	" Petty Cash ..	..	N.L. 14	..	..	2 11 0	..	2 11 0
"	" Bought Ledger Account ..	..	P.L. 2	..	..	316 9 0	..	316 9 0
"	" Wages A/c. ..	..	N.L. 1	..	..	174 1 7	..	174 1 7
"	" Balance ..	..	c	..	..	119 15 7	119 15 7	119 15 7
						<u>£707 1 2</u>	<u>£707 1 2</u>	<u>£707 1 2</u>
				N.L. 17 P.L. 2	£1 9 0			

## CHAPTER V.

## WAGES.

WITH regard to the Wages, it is of great importance that a systematic record be kept of the time of arrival to work of each of the hands. A form of Time Book is given (Form 34), and it depends upon the practice of the particular laundry as to how the hands who have lost time through unpunctuality are dealt with. In some cases they have to submit to a small fine, but, apart from this, reference to the Time Book will bring any laxity in this respect to the notice of the management, and permit of a caution to the offending hands.

The Time Book should contain a complete list of all the employees, each being distinguished by a number so long as she remains in the employ of the laundry. In connection with the checking of the time, it is usual to have affixed close to the clerk's office a board, on which are suspended metal checks or discs, one for each employee, and bearing her number. On arrival at the laundry each employee takes her disc down from the board, and drops it into a box placed outside the office. At the due time the clerk closes the entrance to the laundry, removes the checks from the board, and records each of the employees corresponding to the numbers on the checks as being punctual.

The entrance to the laundry is again opened after a short time has elapsed, and further employees come in, dealing with their checks in the same manner as their earlier fellow-hands, and being recorded in the Time Book as having lost so many minutes. Still later arrivals are dealt with in the same manner.

## Form 34.—

## TIME BOOK.

Week ending February 7th 1903.

No.	Name	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total Time Lost		Remarks
								Hours	Minutes	
1	Smith..	1.0	8.0	8.0	8.0	8.15	8.0	..	15	
2	Brown ..	1.0	8.0	8.0	8.15	8.0	8.0	..	15	
3	Robinson ..	1.0	8.0	8.0	8.15	8.0	8.0	..	15	
4	Black ..	1.0	8.0	8.30	8.0	8.0	8.0	..	30	
5	Green ..	1.0	8.0	8.0	8.0	8.0	8.0	..		
6	Anderson ..	1.0	8.0	8.0	8.0	8.0	8.0	..		
&c.										

The Wages Book may be ruled as Form 35, which records the distinctive number and name of the employee, and the particulars of the department upon which he or she is engaged. Also the day of the week upon which any "subs." are advanced, and the total of the "subs." paid to any of the employees. Columns are also provided to record the net amount of wages to pay after deducting "subs.," the total wages for the week, and the total wages per department.

It is convenient to post the items contained in the column headed "Total wages per department" to a Wages Summary Book (Form 36), which is ruled to show, say, thirteen weeks at an opening, and would be useful for purposes of comparison.

The employees in the Ironing Department will be paid piece-work. A good forewoman should be engaged to preside over this department, and she will do all the necessary booking and giving out of the work. A piece-workers' Wages Book (Form



[illegible]

37) is kept by the forewoman. This book is divided, say, into thirteen sections at an opening. At the head of each section the name and number of one of the ironing hands is entered, and columns are ruled to record the number of articles, and the wage price per dozen of each class of articles handed to this employee for treatment, each batch of articles handed out being entered separately, and (in the column provided for that purpose) certified by the forewoman as correctly treated. A column is also provided to show the amount earned by the employee. The calculations will be made by the clerk in the office, and the total of this column is transferred to the General Wages Book as the total wage to be paid to the employee whose name appears at the head of the section in the Piece-workers' Wages Book. In some laundries each of the piece-workers is also provided with a book, in which she enters the particulars of the articles she treats, and thus has a check upon the amount which would be due to her at the end of the week. The clerk who makes up the Wages Book must not be permitted to pay the wages, this duty being relegated to some other official.

Form 36.— WAGES SUMMARY BOOK.

DEPARTMENT	WEEK ENDING									
	Feb. 7th 1903		Feb. 14th 1903		Feb. 21st 1903		Feb. 28th 1903			
	£	s d	£	s d	£	s d	£	s d	£	s
Stable .. .. .	5	3 0	5	3 0	5	3 0	5	3 0		
Engineers .. ..	2	2 6	2	2 6	2	2 6	2	2 6		
Wash-house .. .	3	13 6	3	13 6	3	13 6	3	13 6		
Ironers and Machinists	19	19 9	19	10 4	20	2 6	20	13 0		
Calenders .. ..	2	0 0	2	0 0	2	0 0	2	0 0		
Sorters and Packers ..	5	10 0	5	10 0	5	10 0	5	10 0		
Office .. .. .	1	10 0	1	10 0	1	10 0	1	10 0		
Management .. ..	3	10 0	3	10 0	3	10 0	3	10 0		
£	43	8 9	42	19 4	43	11 6	44	2 0		

Name: A. Tomkins.				Name: S. Jenkins.				Name: H. Sadler.				Name: M. Ritts.			
No. 12				No. 13				No. 14				No. 15			
Doz.	Odds	Per Doz.	Amount earned	Sig- n ture	Doz.	Odds	Per D. z.	Amount earned	Sig- n ture	Doz.	Odds	Per Doz.	Amount earned	Sig- n ture	
1	8	3/-	5	d	2	8	3/-	2	d	3	..	2/-	6	d	
2	6	2/-	5	0	1	4	2/-	2	8	5	1/6	1/6	4	6	
3	2	1/6	2	C.D.	2	1/6	1/6	3	0	3	3	3	1	7 1/2	
4	7	1/-	2	C.D.	3	..	1	3	0	4	6	6	1	7 1/2	
5	1	8	1	C.D.	4	3	1/-	3	1 1/2	5	1	3	0	6	
6	9 1/2	1	0	C.D.	5	3	6 1/2	2	1 1/2	6	4	3 1/2	0	6	
7	4	6	3	C.D.	6	3	6 1/2	3	1	7	2	1	0	1	
8	1	4 1/2	0	C.D.	7	10	4 1/2	0	11 1/2	8	11	1	0	1	
9	1	1	0	C.D.	8	10	4 1/2	0	11 1/2	9	11	1	0	1	
10	3	1	0	C.D.	9	10	4 1/2	0	11 1/2	10	11	1	0	1	
11	3	1	0	C.D.	10	10	4 1/2	0	11 1/2	11	11	1	0	1	
12	3	1	0	C.D.	11	10	4 1/2	0	11 1/2	12	11	1	0	1	
13	3	1	0	C.D.	12	10	4 1/2	0	11 1/2	13	11	1	0	1	
14	3	1	0	C.D.	13	10	4 1/2	0	11 1/2	14	11	1	0	1	
15	3	1	0	C.D.	14	10	4 1/2	0	11 1/2	15	11	1	0	1	
16	3	1	0	C.D.	15	10	4 1/2	0	11 1/2	16	11	1	0	1	
17	3	1	0	C.D.	16	10	4 1/2	0	11 1/2	17	11	1	0	1	
18	3	1	0	C.D.	17	10	4 1/2	0	11 1/2	18	11	1	0	1	
19	3	1	0	C.D.	18	10	4 1/2	0	11 1/2	19	11	1	0	1	
20	3	1	0	C.D.	19	10	4 1/2	0	11 1/2	20	11	1	0	1	
21	3	1	0	C.D.	20	10	4 1/2	0	11 1/2	21	11	1	0	1	
22	3	1	0	C.D.	21	10	4 1/2	0	11 1/2	22	11	1	0	1	
23	3	1	0	C.D.	22	10	4 1/2	0	11 1/2	23	11	1	0	1	
24	3	1	0	C.D.	23	10	4 1/2	0	11 1/2	24	11	1	0	1	
25	3	1	0	C.D.	24	10	4 1/2	0	11 1/2	25	11	1	0	1	
26	3	1	0	C.D.	25	10	4 1/2	0	11 1/2	26	11	1	0	1	
27	3	1	0	C.D.	26	10	4 1/2	0	11 1/2	27	11	1	0	1	
28	3	1	0	C.D.	27	10	4 1/2	0	11 1/2	28	11	1	0	1	
29	3	1	0	C.D.	28	10	4 1/2	0	11 1/2	29	11	1	0	1	
30	3	1	0	C.D.	29	10	4 1/2	0	11 1/2	30	11	1	0	1	
31	3	1	0	C.D.	30	10	4 1/2	0	11 1/2	31	11	1	0	1	

Every laundryman must study the requirements and conditions of this Abstract (copies of which may be obtained, price 3d., from Messrs. Eyre & Spottiswoode), and with reference to the employees will find that they are classified as follows:—

- (1) Women.
- (2) Young persons.
- (3) Children.

It is advisable for the laundryman to keep a book for each employee to sign on entering his service. The book might contain six similar forms for signature on a page. The wording of the form would be as follows :—

I agree as an employee of Mr. ...., to conform with the rules and regulations of the ..... Laundry, and to submit to the fines enforceable for non-compliance with such rules.

Date.....

Signature of Employee..... Age next Birthday.....

Address ..... ascertained from —

..... (a) Certificate of Birth.

Medical Examination by..... (b) Sufficient evidence  
other than Certifi-  
cate of Birth.



## CHAPTER VII.

## NOMINAL AND PRIVATE LEDGERS, &amp;c.

In the Nominal Ledger are kept the various Impersonal Accounts of the business.

The balances are carried through the medium of the Journal to the Profit and Loss Account in the Private Ledger.

## Form 39.—

## NOMINAL LEDGER.

Dr.				Cr.			
WAGES ACCOUNT. (1)							
1903			£ s d	1903			£ s d
Feb. 28	To Cash .. ..	C.B. 1	174 1 7	Feb. 28	By Profit and Loss Account ..	J. 3	174 1 7
Dr.				Cr.			
GENERAL STORES AND MATERIALS. (2)							
1903			£ s d	1903			£ s d
Feb. 1	To Stock on hand ..	J. 1	30 0 0	Feb. 28	By Discount .. ..	J. 2	1 9 0
28	" Purchase Book ..	15	37 6 6	"	" Profit and Loss Account ..	" 3	20 0 0
"	" Petty Cash Summary ..	14	1 19 0	"	" Stock on hand ..	" 2	47 16 6
			£69 5 6				£69 5 6
Dr.				Cr.			
ENGINEER'S STORES. (3)							
1903			£ s d	1903			£ s d
Feb. 1	To Stock on hand ..	J. 1	10 0 0	Feb. 28	By Profit and Loss Account ..	J. 3	8 0 0
28	" Purchase Book ..	15	3 18 0	"	" Stock on hand ..	" 2	6 1 6
"	" Petty Cash Summary ..	14	0 3 6				£14 1 6
			£14 1 6				£14 1 6

Dr.				Cr.			
FUEL. (4)							
1903			£ s d	1903			£ s d
Feb. 1	To Stock on hand ..	J. 1	2 0 0	Feb. 28	By Profit and Loss Account ..	J. 3	27 10 0
28	" Purchase Book ..	15	28 0 0	"	" Stock on hand ..	" 2	2 10 0
			£30 0 0				£30 0 0
Dr.				Cr.			
HORSEKEEP AND STABLE EXPENSES. (5)							
1903			£ s d	1903			£ s d
Feb. 1	To Stock on hand ..	J. 1	3 0 0	Feb. 28	By Profit and Loss Account ..	J. 3	8 10 0
28	" Purchase Book ..	15	7 14 0	"	" Stock on hand ..	" 2	2 10 0
"	" Petty Cash Summary ..	14	0 6 0				£11 0 0
			£11 0 0				£11 0 0
Dr.				Cr.			
RATES, TAXES, AND INSURANCE. (6)							
1903			£ s d	1903			£ s d
Feb. 1	To Amount in advance	J. 1	33 0 0	Feb. 28	By Profit and Loss Account ..	J. 3	7 13 10
				"	" Amount in advance carried forward	c.	25 6 2
			£33 0 0				£33 0 0
Mar. 1	To Amount in advance brought forward	c.	25 6 2				
Dr.				Cr.			
GAS AND WATER. (7)							
1903			£ s d	1903			£ s d
Feb. 28	To Purchase Book ..	15	23 10 0	Feb. 28	By Profit and Loss Account ..	J. 3	23 10 0
Dr.				Cr.			
PRINTING, STATIONERY, AND ADVERTISING. (8)							
1903			£ s d	1903			£ s d
Feb. 1	To Stock on hand ..	J. 1	25 0 0	Feb. 28	By Profit and Loss Account ..	J. 3	6 14 0
28	" Purchase Book ..	15	3 0 0	"	" Stock on hand ..	" 2	23 0 0
"	" Petty Cash Summary ..	14	1 14 0				£29 14 0
			£29 14 0				£29 14 0

## Dr. REPAIRS AND RENEWALS TO BUILDINGS, &amp;c. (9) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To Purchase Book ..	15	1	5	0	Feb. 28	By Profit and Loss	J. 3	3	3	6
"	" Petty Cash Summary ..	14	1	18	6						
			£3	3	6				£3	3	6

## Dr. CARRIAGE AND TRAVELLING. (10) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To Petty Cash Summary ..	14	0	7	3	Feb. 28	By Profit and Loss	J. 3	0	7	3

## Dr. COMPENSATION FOR DAMAGES. (11) Cr.

1903			£	s	d	1903			£	s	d
Feb. 7	To Petty Cash Book ..	10	0	9	6	Feb. 28	By Profit and Loss	J. 3	2	4	9
14	" Do. ..	11	0	9	0						
21	" Do. ..	12	0	9	3						
28	" Do. ..	13	0	17	0						
			£2	4	9				£2	4	9

## Dr. RESERVE FOR BAD AND DOUBTFUL DEBTS. (12) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To Amount Reserved at this date ..	c.	14	7	6	Feb. 1	By Balance ..	J. 1	13	13	10
			£14	7	6	28	" Profit and Loss	" 3	0	13	8
									£14	7	6
						Mar. 1	By Amount Reserved at this date ..	c.	14	7	6

## Dr. INCIDENTAL EXPENSES. (13) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To Petty Cash Summary ..	14	1	12	0	Feb. 28	By Profit and Loss	J. 3	1	12	0

## Dr. PETTY CASH ACCOUNT. (14) Cr.

1903			£	s	d	1903			£	s	d
Feb. 1	To Balance ..	J. 1	3	0	0	Feb. 28	By Petty Cash Summary ..	14	10	5	0
7	" Cash ..	C.B. 1	2	11	0	"	" Balance ..	c	3	0	0
14	" Do. ..	" 1	2	8	0						
21	" Do. ..	" 1	2	15	0						
28	" Do. ..	" 1	2	11	0						
			£13	5	0				£13	5	0
Mar. 1	To Balance ..	c.	3	0	0						

## Dr. ALLOWANCES. (15) Cr.

1903			£	s	d	1903			£	s	d
Feb. 7	To Work done (Washing Ledger) ..	J. 2	1	1	4	Feb. 28	By Profit and Loss	J. 3	4	4	6
14	" Do. do. ..	" 2	1	1	9						
21	" Do. do. ..	" 2	1	0	8						
28	" Do. do. ..	" 2	1	0	9						
			£4	4	6				£4	4	6

## Dr. WASHING ACCOUNT. (16) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To Purchase Book ..	15	1	13	0	Feb. 7	By Work done (Ledger Summary) ..	J. 2	102	15	6
"	" Profit and Loss	J. 3	4	12	2	14	" Do. ..	" 2	99	9	8
						21	" Do. ..	" 2	103	4	8
						28	" Do. ..	" 2	106	12	6
						"	" Profit and Loss	" 3	1	13	0
									£413	15	4

## Dr. DISCOUNTS. (17) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To General Stores and Materials ..	J. 2	1	9	0	Feb. 28	By Cash Book ..	C.B. 1	1	9	0

## Dr. SUBLET RENTS. (18) Cr.

1903			£	s	d	1903			£	s	d
Feb. 28	To Profit and Loss	J. 3	6	0	0	Feb. 28	By Cash Book ..	C.B. 1	6	0	0

The Private Ledger contains the accounts representing the property and assets of the firm, proprietor's Capital and Drawing Accounts, also the Profit and Loss Accounts and Balance Sheets, and all other accounts which it is desirable should be kept private.

## Form 40.—

## PRIVATE LEDGER.

Dr. A. N. OWNER—CAPITAL ACCOUNT. (1) Cr.			
1903 Feb. 1	To Sundry Liabilities at this date ..	J. 1	£ s d 331 11 10
28	" Transfer Drawings Account ..	" 1	50 0 0
"	" Balance ..	c.	6,179 15 0
			£ 6,561 6 10
1903 Feb. 1	By Sundry Assets at this date ..	J. 1	£ s d 6,467 18 5
28	" One Month's Interest on Capital @ 5% per ann. ..	" 2	25 11 4
"	" Net Profit for Month ..	" 4	67 17 1
			£ 6,561 6 10
Mar. 1	By Balance ..	c.	6,179 15 0

Dr. PURCHASE LEDGER ACCOUNT. (2) Cr.			
1903 Feb. 28	To Cash ..	c.B. 1	£ s d 316 9 0
"	" Discount ..	" 1	1 9 0
"	" Balance ..	c.	131 6 6
			£ 449 4 6
1903 Feb. 1	By Balance at this date ..	J. 1	£ s d 317 18 0
28	" Purchase Book ..	15	131 6 6
			£ 449 4 6
Mar. 1	By Balance ..	c.	131 6 6

Dr. FREEHOLD PREMISES. (3) Cr.			
1903 Feb. 1	To Balance at this date ..	J. 1	£ s d 4,000 0 0
Feb. 28	By Depreciation @ 2½% per ann. for One Month ..	J. 3	8 6 8
"	" Balance ..	c.	3,991 13 4
			£ 4,000 0 0
Mar. 1	To Balance ..	c.	3,991 13 4

Dr. PLANT AND MACHINERY. (4) Cr.			
1903 Feb. 1	To Balance at this date ..	J. 1	£ s d 1,500 0 0
"	" Cash—New Collar Ironer ..	c.B. 1	36 10 0
			£ 1,536 10 0
Mar. 1	To Balance ..	c.	1,524 0 0
1903 Feb. 28	By Depreciation @ 10% per ann. for One Month ..	J. 3	£ s d 12 10 0
"	" Balance ..	c.	1,524 0 0
			£ 1,536 10 0

Dr. A. N. OWNER—DRAWING ACCOUNT. (5) Cr.			
1903 Feb. 14	To Cash ..	c.B. 1	£ s d 50 0 0
1903 Feb. 28	By Transfer Capital Account ..	J. 1	£ s d 50 0 0

Dr. INTEREST ON CAPITAL. (6) Cr.			
1903 Feb. 28	To One Month's Interest on Capital @ 5% per ann. ..	J. 2	£ s d 25 11 4
1903 Feb. 28	By Profit and Loss Account ..	J. 3	£ s d 25 11 4

Dr. HORSES. (7) Cr.			
1903 Feb. 1	To Balance at this date ..	J. 1	£ s d 175 0 0
28	" Purchase Book ..	15	25 0 0
			£ 200 0 0
Mar. 1	To Balance ..	c.	190 0 0
1903 Feb. 28	By Transfer Depreciation, being Loss on Sale of Horse and Depreciation ..	J. 3	£ s d 10 0 0
"	" Balance, being Revaluation ..	c.	190 0 0
			£ 200 0 0

Dr. CARTS AND VANS. (8) Cr.			
1903 Feb. 1	To Balance at this date ..	J. 1	£ s d 150 0 0
Feb. 28	By Depreciation @ 15% per ann. for One Month ..	J. 3	£ s d 1 17 6
"	" Balance ..	c.	148 2 6
			£ 150 0 0
Mar. 1	To Balance ..	c.	148 2 6

Dr. BASKETS AND HAMPERS. (9) Cr.

1903	To	Balance at this date	J. 1	£ s d	1903	By	Depreciation @ 25% per ann. for One Month	J. 3	£ s d
Feb. 1		.. ..	J. 1	100 0 0	Feb. 28	" "	Balance .. ..	C. 3	2 1 8
									97 18 4
				<u>£100 0 0</u>					<u>£100 0 0</u>
Mar. 1	To Balance	.. ..	C.	97 18 4					

Dr. DEBTORS' LEDGER ACCOUNT. (10) Cr.

1903	To	Balance at this date	J. 1	£ s d	1903	By	Cash	J. 2	£ s d
Feb. 1		.. ..	J. 1	136 18 5	Feb. 28	" "	Allowances to date	J. 2	4 4 6
28	" Washing to date	.. ..	" 2	412 2 4	" "	" Balance	.. ..	C. 3	143 15 1
				<u>£549 0 9</u>					<u>£549 0 9</u>
Mar. 1	To Balance	.. ..	C.	143 15 1					

Dr. STOCK-IN-TRADE. (11) Cr.

1903	To	Balance at this date	J. 1	£ s d	1903	By	Sundries	J. 1	£ s d
Feb. 1		.. ..	J. 1	70 0 0	Feb. 1	" "	.. ..	J. 1	70 0 0
28	To Sundries at this date	.. ..	" 2	81 18 0					

Dr. DEPRECIATION ACCOUNT. (12) Cr.

1903	To	Depreciation written off sundry Assets	J. 3	£ s d	1903	By	Profit and Loss Account	J. 3	£ s d
Feb. 28		.. ..	J. 3	34 15 10	Feb. 28	" "	.. ..	J. 3	34 15 10

TRIAL BALANCE, 28th February 1903.

Folio	Particulars	Profit and Loss Items		Balance Sheet Items	
		Dr.	Cr.	Dr.	Cr.
		£ s d	£ s d	£ s d	£ s d
N.L. 6	Rates, Taxes, and Insurance in advance	..	..	25 6 2	
" 12	Reserve for Bad and Doubtful Debts	..	..		14 7 6
" 14	Petty Cash	..	..	3 0 0	
P.L. 1	Capital Account—A. N. Owner	..	..		6,111 17 11
" 2	Purchase Ledger Account (Creditors)	..	..		131 6 6
" 3	Freehold Premises	..	..	3,991 13 4	
" 4	Plant and Machinery	..	..	1,524 0 0	
" 7	Horses	..	..	190 0 0	
" 8	Carts and Vans	..	..	148 2 6	
" 9	Baskets and Hampers	..	..	97 18 4	
" 10	Debtors' Ledger Account	..	..	143 15 1	
" 11	Stock-in-Trade	..	..	81 18 0	
C.B. 1	Cash at Bank	..	..	119 15 7	
N.L. 1	Wages	174 1 7			
" 2	General Stores and Materials	20 0 0			
" 3	Engineers' Stores	8 0 0			
" 4	Fuel	27 10 0			
" 5	Horse-keep and Stable Expenses	8 10 0			
" 6	Rates, Taxes, and Insurance	7 13 10			
" 7	Gas and Water	23 10 0			
" 8	Printing, Stationery, and Advertising	6 14 0			
" 9	Repairs and Renewals to Buildings, &c.	3 3 6			
" 10	Carriage and Traveling	0 7 3			
" 11	Compensation for Damages	2 4 9			
" 12	Reserve for Bad and Doubtful Debts	0 13 8			
" 13	Incidental Expenses	1 12 0			
" 15	Allowances	4 4 6			
" 16	Washing Account	1 13 0	412 2 4		
" 18	Sub-let Rents	..	6 0 0		
P.L. 6	Interest on Capital	25 11 4			
" 12	Depreciation	34 15 10			
				350 5 3	418 2 4
				<u>£6,675 14 3</u>	<u>£6,675 14 3</u>



P.L. 13. Dr. PROFIT AND LOSS ACCOUNT for the Month ending 28th February 1903. Cr. P.L. 13.

Per-centage	Led. Fo.	£ s d	£ s d	Per-centage	Led. Fo.	£ s d	£ s d
42'9	N.L. 1	174 1 7	..	N.L. 16	16	412 2 4	406 4 10
4'9	2	20 0 0	..	15	15	5 17 6	6 0 0
2'0	3	8 0 0	..	1'5	18	..	..
6'8	4	27 10 0	..				
2'1	5	7 13 0	..				
5'8	6	23 10 0	..				
1'6	7	6 14 0	..				
..	8	..	..				
..	9	..	..				
..	10	3 3 6	..				
..	11	9 7 3	..				
..	12	9 13 8	..				
..	13	1 12 0	..				
..	P.L. 12	34 15 10	..				
22'9	..	93 8 5	..				
101'5		£412 4 10	..				£412 4 10
	P.L. 6	25 11 4	..				93 8 5
	1	67 17 1	..				£93 8 5
		£93 8 5	..				
			By Net Profit brought down				

P.L. 14

## BALANCE SHEET, 1st February 1903.

P.L. 14

Capital and Liabilities.	£ s d	£ s d	Assets.	£ s d	£ s d
A. N. Owner—Capital Account	..	6,136 6 7	Freehold Premises	..	4,000 0 0
Sundry Creditors	..	317 18 0	Plant and Machinery	..	1,500 0 0
			Horses	..	175 0 0
			Carts and Vans	..	150 0 0
			Baskets and Hampers	..	100 0 0
			Sundry Debtors	..	136 18 5
			Less Reserve for Bad and Doubtful Debts	..	13 13 10
			Stock on hand	..	123 4 7
			Rates, Taxes, and Insurance paid in advance	..	70 0 0
			Cash at Bank	..	33 0 0
			" in hand	..	300 0 0
					3 0 0
		£6,454 4 7			303 0 0
					£6,454 4 7

G

P.L. 15.

BALANCE SHEET, 28th February 1903.

P.L. 15.

Capital and Liabilities.		Assets.	
£	s d	£	s d
<b>Capital Account—</b>		<b>Fixed Premises, as per last Balance Sheet</b>	
At 31st January 1903 ..	6,136 6 7	Less Depreciation @ 2½% per annum for one month ..	8 6 8
Less Drawings for month ..	30 0 0	Plant and Machinery, as per last Balance Sheet	1,500 0 0
	6,086 6 7	Additions this month ..	36 10 0
<b>Add One Month's Interest @ 5% per annum ..</b>		Less Depreciation @ 10% per annum for one month ..	1,536 10 0
Net Profit for month ..	93 8 5	Horses, as per last Balance Sheet	12 10 0
		Additions this month ..	175 0 0
<b>Sundry Creditors ..</b>		Less Sale of Horse and Depreciation (Re-valuation) ..	23 0 0
			200 0 0
		Less Depreciation @ 10% per annum for one month ..	10 0 0
		Carts and Vans, as per last Balance Sheet	150 0 0
		Less Depreciation @ 15% per annum for one month ..	1 17 6
		Baskets and Hampers, as per last Balance Sheet	100 0 0
		Less Depreciation @ 25% per annum for one month ..	2 1 8
		Sundry Debtors ..	143 15 1
		Less Reserve for Bad and Doubtful Debts ..	14 7 6
		Stock on Hand ..	..
		Rates, Taxes, and Insurance paid in advance ..	..
		Cash at Bank ..	119 15 7
		" in hand ..	3 0 0
			122 15 7
			£6,311 1 6

## PART III.

## INCIDENTAL MATTERS.

## CHAPTER I.

## THE WEEKLY RETURN.

THE laundryman has no excuse for ignorance with regard to the result of his trading. If a suitable system be adopted he is enabled to obtain from his books each week an almost exact estimate of the particulars of his incomings, and also of his expenses incurred in carrying on the business. These particulars may then be written up in a Weekly Return Book, which is ruled as Form 41, and should show the result of each week's trading. The Return is an estimate, perhaps, as regards repairs and bad debts, it being usual to charge a fixed amount per week for these two expenses, but with these exceptions the exact amount of expenditure could be arrived at.

The Return is written up as regards—

*Wages.*—From the Wages Book.

*Materials and Stores and Engineer's Stores.*—From the detailed Weekly Summary of the quantity of each of the materials and stores consumed or used, which was extracted from the Materials, &c., Used Book, and sent to the clerk.

*Fuel.*—From the bills for the week, plus stock at commencement of the week, and less stock at end of week.

*Horse Account.*—With respect to fodder, from the bills for the week, plus stock at commencement of the week, and less stock at end of week. The Shoeing Account should be paid weekly through Petty Cash.



A book might be kept for comparative extracts from Weekly Returns, ruled for thirteen weeks at an opening. Into this the totals of the various expenses, &c., each week can be transferred from the Weekly Return, showing also the work done, and any other incomings, and the profit estimated for the week. Comparative items which might be interesting to the proprietor, such as the work done and profit for the corresponding weeks of the previous year, could also be shown.

In the example (Form 42) the four weeks ending 28th February 1903 are given. The cross additions are made, showing for the four weeks the total amount of each expense in detail, the sum total of these expenses, the total of the work done, less allowances, &c., of sub-let rents and of profit (estimated), which last item stands at £59 14s. 3d., as compared with £67 17s. 1d. in the Profit and Loss Account for the same period contained in the Private Ledger (Folio 13). The underestimate of £8 2s. 10d. is accounted for by the overcharge in the Weekly Returns of the expenses incurred in Repairs and Renewals and Bad Debts, the estimates being £8 and £4 respectively, as against the actual expense under these headings of £3 3s. 6d. and 13s. 8d. Probably the proprietor in forecasting his estimates was looking forward to some repair expense about to be, but not yet, incurred, and some of the debtors' balances may yet be written off as bad prior to the preparation of the next Balance Sheet.

Form 42.—COMPARATIVE EXTRACTS FROM WEEKLY RETURNS.

	WEEK ENDING					Total for 4 Weeks to Feb. 28th 1903
	Feb. 7th 1903	Feb. 14th 1903	Feb. 21st 1903	Feb. 28th 1903		
Wages ..	£ 8 9	£ 8 9	£ 8 9	£ 8 9	£ 32 6	£ 128 36
Materials and Stores ..	43 8 9	42 19 4	43 11 6	44 2 0	174 1 7	174 1 7
Engineer's Stores ..	5 0 0	4 19 0	5 0 0	5 1 0	20 0 0	20 0 0
Fuel ..	1 19 2	2 5 0	2 5 0	2 5 0	8 0 0	8 0 0
Horse Account ..	6 19 5	7 0 0	7 0 0	6 10 7	27 10 0	27 10 0
Rates, Taxes, and Insurance ..	2 18 5	1 18 0	1 18 6	1 18 5	8 10 0	8 10 0
Water ..	2 3 0	2 3 0	2 2 0	2 2 0	9 0 0	9 0 0
Printing, Stationery, and Advertising ..	3 17 6	3 9 0	3 18 6	3 15 0	15 0 0	15 0 0
Repairs and Renewals ..	1 15 0	1 11 0	1 18 0	1 10 0	6 14 0	6 14 0
Carriage and Travelling ..	2 0 0	2 0 0	2 0 0	2 0 0	8 0 0	8 0 0
Commission ..	0 2 0	0 2 0	0 1 9	0 1 0	7 3	7 3
Bad Debts ..	1 0 0	1 0 0	1 0 0	1 0 0	4 0 0	4 0 0
Sundries ..	0 9 0	0 3 0	1 0 0	1 0 0	1 12 0	1 12 0
Depreciation ..	8 13 11	8 14 0	8 14 0	8 13 11	34 15 10	34 15 10
Interest on Capital ..	6 7 10	6 7 10	6 7 10	6 7 10	25 11 4	25 11 4
	£88 3 6	£87 5 2	£89 9 4	£87 12 7	£352 10 7	
Work done, less Allowances and Washing done by other Laundries ..	101 14 2	98 7 11	102 4 0	103 18 9	406 4 10	
Sub-let Rents ..	1 10 0	1 10 0	1 10 0	1 10 0	6 0 0	
Profit ..	15 0 8	12 12 9	14 4 8	17 16 2	59 14 3	
Profit for Financial Year to Date ..	75 0 8	87 13 5	101 18 1	119 14 3		
Net Work done for corresponding Week last Year ..	94 2 6	93 16 8	95 0 1	94 3 2	377 2 5	
Profit for corresponding Week last Year ..	13 19 3	13 10 11	14 0 6	13 6 4	54 17 0	

## CHAPTER II. DEPRECIATION.

DEPRECIATION, to the laundryman as probably to the majority of proprietors of factory concerns, is one of the most vexed of questions relative to accounts.

It is impossible to suggest a hard and fast rule in connection with provision for depreciation, there being many factors which would vary the rate of percentage. Inadequate provision would show an over-stated profit, misleading the proprietor as to the amount he is entitled to draw for his private expenditure, and in a few years' time bringing him to face the facts that heavy capital expenditure is necessary in order to enable him to continue his business, that obsolete or practically worthless assets are still standing in his books at a highly inflated value, and that in the meantime he has been drawing out the whole of the net profits as shown in the improperly prepared accounts. Obviously the lack of foresight in making the necessary provision each year will have disastrous results to the proprietor.

The various assets should be divided, and in some cases probably sub-divided, under suitable headings, and an estimate formed as to the probable length of "life" of each different class. Perhaps the most usual methods of arriving at the charge against revenue to meet depreciation may be stated as three—

- (1) (and most usual) by writing off a fixed percentage from a diminishing value for the assets;

- (2) by writing off such equal proportion of the cost each year as is calculated at the end of the determined number of years—viz., the life of the asset—to extinguish it;
- (3) by a revaluation of the assets from time to time, and writing off against revenue as the depreciation for the year any diminution in the book value of the assets.

By reference to the accounts contained in the Private Ledger it will be observed that the assets which have been treated as subject to depreciation, and the different rates as suggested to charge are—

On folio 3,	Freehold Premises,	2½ % per annum.
„ 4,	Plant and Machinery,	10 % „
„ 7,	Horses,	re-valuation.
„ 8,	Carts and Vans,	15 % per annum.
„ 9,	Baskets and Hampers,	25 % „

*Freehold Premises.*—Having regard to the fact that the premises are used for the purposes of the business, and, like all other buildings, must have a period of life and be subject to depreciation, eventually requiring a capital outlay on rebuilding or reconstruction, it is only proper to charge against each year's trading a fixed percentage calculated to meet such future capital outlay.

*Plant and Machinery.*—In the author's opinion, the general impression among laundry proprietors of an all-round depreciation to write off this class of asset is at the minimum rate of 10 per cent. A plan frequently adopted is to open separate accounts for the different classes of plant and machinery, bringing together under several headings those presumed to have an equal life, say Engines and Boilers, General Plant, and Machinery, Shafting, &c. It is particularly with regard to this class of asset that numerous factors vary the requirements as to depreciation. Some of the points to consider are as follow:—

- (1) The class and capability of the engineer and staff.
- (2) The state of upkeep with regard to repairs, &c.
- (3) Quality of water for boiler.
- (4) Height of steam pressure.
- (5) Obsolescence of machinery.

*Horses.*—A Horse Ledger might be kept, recording the name of the horse, date of purchase, age at date of purchase, cost, and remarks as to condition. A revaluation should be made at the end of each financial year, and any diminution in value should be treated as the amount of depreciation to be charged to Revenue Account.

*Carts and Vans, Baskets and Hampers.*—As regards these assets the class of business naturally necessitates rough wear and tear, and a large repair bill charged against revenue would be anticipated.

### CHAPTER III.

#### BRANCH ACCOUNTS.

A PROPRIETOR may own several laundries in various districts, and in this chapter it is proposed to deal with the system of bookkeeping which, in such a case, would be necessary—firstly, with respect to the different Branches; and, secondly, the Head Office.

Each of the Branches should keep books similar to, and in the same manner, as described in Part I. of this book, and in addition would require a Work Ledger, Ledger Summary Book, Goods Received Book, Materials Stock Ledger, Materials Issued Book, Petty Cash Book, Cash Book, Wages Book, and also Duplicate Weekly Returns Books.

The Work Ledger and Summary Book would be ruled and kept in a similar manner as described in Chapter I. of Part II. It is advisable for each Branch to have two Ledgers in use, entering the transactions of the alternate months in each, and rendering it feasible to send one Ledger to the Head Office for the purpose of checking whilst the other is in use for a month. This gives the Head Office clerks the opportunity of investigating allowances in detail, and also of attempting to recover doubtful debts.

Goods Received Book, Materials Stock Ledger, and Materials Issued Book, as suggested in Chapter II. of Part II., should be kept by each Branch. The goods received would be per orders from the Head Office. A list of all materials and stores issued

out from the stores room should be sent weekly to the Branch Office clerk.

The *Petty Cash Book* should be kept on the Imprest System, and ruled similar to that described in Chapter IV. of Part II. The weekly cheque advanced would be received from the Head Office.

*Cash Book.*—With the exception of Petty Cash disbursements no payments should be made by the Branch. A cheque, or cash, should be sent from the Head Office for the amount of wages, and the whole of the week's takings should be remitted to the Head Office *in toto*. The Cash Book should be kept in similar form to the Rough Cash Received Book (see Chapter IV., Part II.) (Form 3c), but with *Dr.* and *Cr.* pages, the *Dr.* side for receipts as illustrated, and the *Cr.* side would record the remittance to Head Office, and the two sides being ruled off would balance for the week. It is quite possible that part of the takings might, although the principle is not to be recommended, be utilised for wages, or, quite properly, banked in the locality, and entries would be made on the paid side, indicating such or other necessary outgoings.

*Wages Book.*—A Time Book, Wages Book, Wages Summary Book, and Piece-workers' Wages Book would be kept at the branch similar to those described in Chapter V. of Part II.

*Weekly Returns.*—The Branch should also keep a duplicate Book for Weekly Returns of materials used, expenses, and work done, showing estimated profit for the week as per Chapter I., Part III.

In addition to making arrangements for the Head Office to have access to the Work Ledger and Summary Book, as suggested (page 95), the Branch should supply to the Head

Office weekly returns of summaries of the following, viz. :—

- (1) Work Ledger.
- (2) Materials used.
- (3) Petty Cash expended.
- (4) Cash Book.
- (5) Wages Analysis.
- (6) Estimate of Profit.

The forms of these Summaries are shown below.

**Form 43.— WORK LEDGER SUMMARY.**

.....BRANCH.

Week ending.....190..

	£	s	d
Arrears Due by Customers last week .. .. .			
Add Work done this week .. .. .			
Less Cash Received from Customers this week .. .. .			
" Allowances to Customers .. .. .			
" Bad Debts .. .. .			
Balance Due .. .. .			

**Form 44.—**

**MATERIALS ISSUED SUMMARY.**

.....BRANCH.

Week ending.....190..

Quantity	Particulars	Weight	Rate	Cash
		cwt. qr. lb.		£ s d
	Soap, Yellow .. ..			
	" Mottled .. ..			
	" Soft .. ..			
	Oxyl .. ..			
	Soda .. ..			
	Blue .. ..			
	Borax .. ..			
	Chloride Lime .. ..			
	Starch .. ..			
	Wax .. ..			
	Paper .. ..			
	Twine .. ..			
	&c. .. ..			



**Form 45.—****PETTY CASH EXPENDED SUMMARY.**

.....BRANCH.

Week ending.....190..

	£	s	d
Stores and Materials .. .. .			
Engineer's Stores .. .. .			
Horse-keep .. .. .			
Postages, Printing, Stationery, and Advertising .. .. .			
Carriage and Travelling .. .. .			
Repairs and Renewals .. .. .			
Sundries .. .. .			
Special Items, viz :—			
Compensation .. .. .			
&c. .. .. .			

**Form 46.—****CASH BOOK SUMMARY.**

.....BRANCH.

Week ending.....190..

	£	s	d		£	s	d
Cash in hand from last week..				Cash remitted to Head Office			
Cash received from Customers				Cash paid into Bank .. ..			
				Wages Paid .. .. .			
				Cash in hand .. .. .			

**Form 47.—****WAGES SUMMARY.**

.....BRANCH.

Week ending.....190..

	£	s	d
Stable .. .. .			
Engineers .. .. .			
Wash-house .. .. .			
Ironers and Machinists .. .. .			
Calendars .. .. .			
Sorters and Packers .. .. .			
Office .. .. .			
Management .. .. .			
Total as per Wages Book .. .. .			

The Work Ledger Summary is made up from the totals for the week of the Summary in the Work Ledger.

The Materials Issued Summary is a copy of that sent to the Branch Office clerk from the stores room by the storekeeper at the end of the week.

Petty Cash Expended Summary is extracted from the Petty Cash Book.

The Cash Book Summary is an analysis of the Cash Book.

The Wages Summary is copied from the Wages Summary Book.

And the Return of Estimated Profit for the Week is a copy of that drawn up for the Branch.

The Head Office will keep books as follows, viz :—Purchase Book; Cash Book; Journal; Purchase, Nominal, and Private Ledgers; Weekly Summary Books, and Stock Book.

The Purchase Book is entered up from the invoices at the end of each month, as described in Chapter II., Part II., and ruled as Form 24 in that chapter, with the exception of the fifth column headed Branch (see Form 48). The reason for this additional column is to show to which Laundry Branch the goods purchased have been sent, or on account of which the expense has been incurred. In the Nominal Ledger so many pages, say 50, are apportioned to each Branch, separate Nominal Accounts being opened in this Ledger to show the various expenses of the different branches.

As suggested in Chapter II., Part II., monthly totals of all the columns should be made, and the total of the "Details" columns should agree with the total of the "Total" column, and also with the total of the whole of the Analysis columns.



the total receipts of each Branch being transferred into the "General Receipts" column at the end of the month. All amounts of cash paid into bank are entered in the "Bank Lodgments" column, the total of which should agree with the total of the column headed General Receipts. Postings are made from the items entered in the "General Receipts" column to the appropriate accounts in the Nominal or Private Ledgers. On the paid side provision is made for Date, Particulars, Ledger folio, Voucher No., Discounts, Purchase Ledger, Wages and Petty Cash for each Branch, Private or Nominal Ledgers, and Bank Withdrawals. The totals of the column headed Purchase Ledger, and of the Wages and Petty Cash per Branch, are transferred to the column headed "Private and Nominal Ledgers" each month, and the amounts of the cheques drawn are entered in the Bank Withdrawal column. The cheques drawn for Wages are presumed to be for round sums, and not necessarily the exact amount of the wages expended at each Branch.

Reference to Chapter IV., Part II., will give any further information necessary with regard to posting, &c., from the Cash Book.

Forms and description of the Journal and Purchase and Nominal and Private Ledgers may be obtained from Part II. of this book. It may be mentioned that in the Private Ledger (as well as the Nominal Ledger) a fixed number of pages might be allocated to each Branch.

The Head Office will keep Summary Books for recording the particulars contained in the return sent from the Branches of the Work Ledger Summary, Petty Cash Expended Analysis, and Wages Paid Summary.

Each page of each Summary Book will be ruled for, say, 26 weeks at an opening, and be allotted to one Branch, the name of the Branch being entered. At the end of the half-year an

Form 49.—

HEAD OFFICE  
*Right-hand side.]*

Dr.

Date	Particulars	Leger folio	Washing Receipts				General Receipts	Bank Lodgments
			No. 1 Branch	No. 2 Branch	No. 3 Branch	No. 4 Branch		
			£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

GENERAL CASH BOOK.  
*Left-hand side.]*

Cr.

Date	Particulars	Leger folio	Voucher No.	Discounts	Purchase Ledger	Wages		Petty Cash				Private and Nominal Ledgers	Bank Withdrawals
						No. 1 Branch	No. 2 Branch	No. 3 Branch	No. 4 Branch	No. 3 Branch	No. 4 Branch		
				£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d



## CHAPTER IV.

## INSURANCE, COMPANY BOOKS, AND INCOME TAX.

## INSURANCE.

THE usual forms of insurance recommended for the laundry business are:—

- (1) Fire Insurance (Buildings, Plant, and Machinery).
- (2) Fire Insurance (Goods in trust).
- (3) Boiler Insurance.
- (4) Employers' Liability and Workmen's Compensation.
- (5) Third Party Insurance.
- (6) Insurance against loss of profit or income through fire.

The usual fire rates for brick-built laundries are from 5s. od. per cent. to 7s. 6d. per cent. The laundryman should take legal advice as to the wording of his policies, and should take particular care to be fully insured, especially where he has, perhaps, two or three buildings covered by one amount, as under-insurance will bring into effect the average clause.

With reference to insurance on goods in trust for which the insured is held responsible by his customers, such customers not already having a contract of insurance with any fire office for such goods, the usual method is to insure under this heading for twenty times the weekly turnover.

It is advisable for the insured to hold himself responsible for his customers' goods by indicating the same on his price lists and invoices.

The rate for boiler insurance is generally about 30s. per boiler.

The policy includes an expert's regular inspection.

The rate for employers' liability and workmen's compensation is from 6s. 6d. per cent. to 10s. 6d. per cent.

Third party or vehicular insurance is to protect against damage to outside persons or property by the laundry vanmen. The rate is about 30s. per vanman, if more than one van is used in the business.

Insurance against loss of profit or income through fire is not as yet general, but the precaution will undoubtedly recommend itself in the near future. The loss insured against is that resulting from the interruption of business that follows a fire. Rates are based on the rate paid by the proposer for ordinary fire insurance, and vary in accordance with the period of interruption for which indemnity is granted following each accident that may arise during the course of the policy.

The rates under an annual policy are as follow:—

To follow each loss for 3 months,	$\frac{2}{3}$ ths of the Rate paid for Fire Insurance.
„ „ 6 „	the same Rate as paid for Fire Insurance.
„ „ 9 „	the Fire Insurance Rate and a quarter.
„ „ 12 „	the Fire Insurance Rate and a half.

## COMPANY BOOKS.

Every company registered under the Companies Acts, 1862-1900, is required to keep the following books, viz.:—

- (1) Register of Members.
- (2) Annual List of Members and Summary.
- (3) Register of Mortgages.
- (4) Register of Directors or Managers.
- (5) Minute Book.

**INCOME TAX.**

The Government financial year for income tax purposes ends on the 5th April, and shortly after that date in each year the taxpayer has issued to him by the assessors the form of return (No. 11), on which he has to state particulars of his income, to be returned for assessment under Schedule D.

He may elect to be assessed either by—

- (1) The local Commissioners in the ordinary course.
- (2) The local Commissioners under a number or letter.
- (3) Special Commissioners appointed by the Crown.

If either of the two latter methods is selected the taxpayer must state his desire for such assessment in writing on the form, which should be directed, in the case of election No. 2, to the Clerk of the Commissioners, endorsed "Number or Letter," and in case of election No. 3 to the Surveyor of Taxes, endorsed "For Special Assessment."

In case no special desire is expressed, the assessment will be made by the local Commissioners in the ordinary course.

For the purpose of arriving at the amount of profit to return, the taxpayer must take from his books the net profits for the three years immediately preceding the date on which he is actually writing out the return. The three years date back from the last financial year end of the concern prior to the 5th of April in question. The sum total of the net profits for the three years, after making necessary adjustments, is then divided by the figure 3, thus arriving at the net profit per annum.

If the business has commenced within three years, an average from the period of commencing the same would be taken.

If commenced within the year of assessment an estimate would be allowed of the profits earned, according to the best of

the belief of the taxpayer, but he must be able to show to the satisfaction of the Commissioner his grounds for arriving at his estimate.

In computing the balance of profits for the three years of which the average is to be taken, deductions are allowed—

For repairs of premises, or of plant and machinery, if reasonable.

For actual bad debts.

For rent of premises used solely for the purposes of business.

For the annual value on which tax has been paid under Schedule A of any premises occupied by the owner solely for the purposes of business.

For a sum not exceeding two-thirds (as the Commissioners may allow) of the rent where any dwelling-house is partly used for the purposes of business.

For a sum not exceeding two-thirds (as the Commissioners may allow) of the annual value on which tax has been paid under Schedule A in respect of any dwelling-house occupied by the owner and partly used for the purposes of business.

No deductions are allowed—

For Interest on Capital.

For Salaries paid to partners in the business.

For Depreciation written off Land, Buildings, or Leases.

For Depreciation on Plant, Machinery, &c. (see later).

For Payments made for Income Tax.

For Interest paid on borrowed Capital or Loans.

For Private Drawings or Annuities.

For any loss recoverable under an Insurance or Contract of Indemnity.

For any sums expended in improvement of premises.

For any losses not arising out of or connected with the trade.

For any sums paid for Life and Accidental Insurance (see later).

For any preliminary expenses incurred in the formation of a limited company.

With reference to Depreciation on Plant, Machinery, &c., although no deduction is allowed for income tax purposes, still a claim can be put in by the taxpayer, and, as a rule, the amount for allowance in respect of this depreciation is settled between the Surveyor of Taxes and the taxpayer. The amount usually allowed is 5 per cent on the value of the plant, machinery, &c.

Payments for life and accidental insurance will be allowed by the Surveyor of Taxes on production of the premium receipts. The allowance for life insurance is limited to an expenditure on annual premiums not exceeding one-sixth of the taxpayer's net income from all sources.

When the income of a person from all sources does not exceed £160, such person is exempt from income tax.

Abatements are allowed as follows:—

If the Income from all sources exceeds	And does not exceed	Abatement allowed
£160	£400	£160
400	500	150
500	600	120
600	700	70

Persons entitled to claim exemption or abatement should enter the necessary particulars of their income on page 4 of the form, and sign the declaration at the foot of that page.

Income from all sources, whether taxed or not, must be stated, and the income of a married woman living with her husband is, as a general rule, deemed to be the husband's income, and should be included in his return; but where the total joint income of a husband and wife, charged to income tax by way either of assessment or deduction, does not exceed £500, and upon a claim for exemption or abatement the Commissioners of Taxes are satisfied that such total income includes profits of the wife from any business carried on or exercised by means of her own personal labour, and that the rest of the total income, or any part thereof, arises from profits acquired by means of the husband's own personal labour, and unconnected with the business of the wife, they shall deal with such claim as if it were a claim in respect of the said profits of the wife, and a separate claim on the part of the husband in respect of the rest of the total income, but they shall deal with any income of the husband arising or accruing from the business of his wife, or from any source connected therewith, as if it were part of the income of the wife.

If the profits are of a business with two or more partners, the partners may claim to be assessed separately for the purpose of claiming such exemption or abatement.

In the case of a limited company, abatement does not apply. The shareholders themselves, if entitled to do so, may claim repayment.

Returns should be made within 21 days from the date on the form received from the Assessors.



The penalty for not making a return, or for making an untrue return, is £20, and treble the duty chargeable.

If no return is made by the taxpayer, the Commissioners will themselves make the assessment.

An illustration is given (Form 51) as to how the amount to return for assessment for income tax purposes may be arrived at. The net profits per annum, according to the books, for the three years previous to the year of assessment, which can be taken as the year ending 5th April 1905, will be extracted from the books, and the necessary adjustments in respect of deductions not allowed will be shown.

**Form 51.—**  
RETURN FOR INCOME TAX.

For the Year ending 5th April 1905.

	Year ending 31st Dec. 1901	Year ending 31st Dec. 1902	Year ending 31st Dec. 1903
	£ s d	£ s d	£ s d
Profit per Profit and Loss Account in Books	800 0 0	650 0 0	700 0 0
Deductions not allowed for Income Tax purposes—			
Interest on Partners' Capital .. ..	200 0 0	200 0 0	200 0 0
Other Interest .. ..	50 0 0	50 0 0	50 0 0
Donations .. ..	5 0 0	5 0 0	5 0 0
Income Tax .. ..	40 0 0	45 0 0	40 0 0
Depreciation of Freehold Buildings ..	125 0 0	121 0 0	118 0 0
Depreciation of Plant, Machinery, &c. ..	375 0 0	370 0 0	390 0 0
Partners' Salaries .. ..	300 0 0	300 0 0	300 0 0
	£1,895 0 0	£1,741 0 0	£1,803 0 0
Net Profit for 3 Years .. ..		5,439 0 0	
Average per Annum .. ..		1,813 0 0	
Less Schedule A Assessment .. ..		250 0 0	
Amount to Return for Assessment Schedule D .. ..		£1,563 0 0	

Less amount to be agreed upon in respect of depreciation of Plant and Machinery, &c., or for Insurance Premiums.

The amount to return for assessment, Schedule D, is shown as £1,563. An interview must be arranged with the Surveyor to settle the amount to allow for depreciation off plant, machinery, &c.

The account prepared (Form 51) is merely to ascertain the amount the taxpayer should include in his return. If the Surveyor is dissatisfied with such return, or where the taxpayer desires to appeal, then it is necessary to supply a copy of the complete accounts to the Commissioners, in order to substantiate the return made, or to support the appeal.

The complete accounts referred to in the last paragraph would take the form of the ordinary Profit and Loss Accounts of the business for the three years, resulting in the balance of profit per annum as shown as the first item in Form 51, with the necessary adjustments in respect of items not allowed shown upon the face of the account.

If the taxpayer makes no return, or having made a return is, in either case, in his opinion, over-assessed by the Surveyor, his remedy is an appeal. Before deciding to take this course, he would be well advised to see the Surveyor, and attempt to settle the figures amicably. If he decides to appeal, he must give ten days' notice in writing to the Surveyor, and be prepared with the necessary accounts to support the appeal.

The laundryman who desires wider information on this subject can refer to books dealing solely with the intricacies of this tax. In a work of this character it is impossible to give more than a very bald outline of a very wide subject.

## APPENDIX.

### Factory and Workshop Act, 1901.

Section 103 of the Factory and Workshop Act, 1901, provides that—

(1) In every laundry carried on by way of trade, or for purposes of gain, the following provisions shall apply :—

- (a) The period of employment, exclusive of meals and absence from work, shall not exceed, for women fourteen hours, for young persons twelve hours, and for children ten hours in any consecutive twenty-four hours; nor a total for women and young persons of sixty hours, and for children of thirty hours, in any one week, in addition to such overtime as may be allowed in the case of women;
- (b) A woman, young person, or child must not be employed continuously for more than five hours without an interval of at least half an hour for a meal;
- (c) Women, young persons, and children employed in the laundry shall have allowed to them the same holidays as are allowed to women, young persons, and children employed in a factory or workshop under this Act;
- (d) So far as regards provisions with respect to health and safety, accidents, education of children, notice of occupation of a factory or workshop, the fixing of abstracts and notices and the matters to be specified in those notices (so far as they apply to laundries), powers of inspectors, fines, and legal proceedings for any failure to comply with the provisions of this section, this Act shall have effect as if every laundry in which steam, water, or other mechanical power is used in aid of the laundry process were a factory, and every other laundry were a workshop, and as if every occupier of a laundry were the occupier of a factory or of a workshop;

## APPENDIX.

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- (e) The notice to be affixed in the laundry shall specify the period of employment and the times for meals, but the period and times so specified may be varied before the beginning of employment on any day;
  - (f) The provisions of this Act prohibiting the employment of women within four weeks after childbirth, and of children under the age of twelve years, shall apply to a laundry in like manner as to a factory or workshop.
- (2) Women employed in laundries may work overtime, subject to the following conditions, namely :—
- (a) A woman must not work more than fourteen hours in any day; and
  - (b) The overtime worked must not exceed two hours in any day; and
  - (c) Overtime must not be worked on more than three days in any week or more than thirty days in any year; and
  - (d) The requirements of section sixty of this Act with respect to notices must be observed.
- (3) In the case of every laundry worked by steam, water, or other mechanical power—
- (a) A fan or other means of a proper construction must be provided, maintained, and used for regulating the temperature in every ironing-room, and for carrying away the steam in every wash-house in the laundry; and
  - (b) All stoves for heating irons must be sufficiently separated from any ironing-room, and gas irons emitting any noxious fumes must not be used; and
  - (c) The floors must be kept in good condition and drained in such manner as will allow the water to flow off freely.
- A laundry in which these provisions are contravened shall be deemed to be a factory not kept in conformity with this Act.
- (4) Nothing in this section shall apply to any laundry in which the only persons employed are—
    - (a) Inmates of any prison, reformatory, or industrial school, or other institution for the time being subject to inspection under any Act other than this Act; or

- (b) Inmates of an institution conducted in good faith for religious or charitable purposes; or
- (c) Members of the same family dwelling there, or in which not more than two persons dwelling elsewhere are employed.

With regard to notices, registers, and returns, the provisions of the following sections may be quoted:—

127.—(1) Every person shall, within one month after he begins to occupy a factory or workshop, serve on the inspector for the district a written notice containing the name of the factory or workshop, the place where it is situate, the address to which he desires his letters to be addressed, the nature of the work, the nature and amount of the moving power therein, and the name of the person or firm under which the business of the factory or workshop is to be carried on.

(2) In the event of a contravention of this section by the occupier of a factory or workshop, he shall be liable to a fine not exceeding five pounds.

(3) Where an inspector receives notice in pursuance of this section with respect to a workshop, he shall forthwith forward the notice to the District Council of the district in which the workshop is situate.

128.—(1) There shall be affixed at the entrance of every factory and workshop, and in such other parts thereof as an inspector for the time being directs, and be constantly kept so affixed in the prescribed form and in such position as to be easily read by the persons employed in the factory or workshop—

- (a) The prescribed abstract of this Act; and
- (b) A notice of the name and address of the prescribed inspector; and
- (c) A notice of the name and address of the certifying surgeon for the district; and
- (d) A notice of the clock (if any) by which the period of employment and times for meals in the factory or workshop are regulated; and
- (e) Every notice and document required by this Act to be affixed in the factory or workshop.

(2) In the event of a contravention of this section in a factory or workshop, the occupier of the factory or workshop shall be liable to a fine not exceeding forty shillings.

129.—(1) In every factory and workshop there shall be kept a register, called the general register, showing in the prescribed form the prescribed particulars as to—

- (a) The children and young persons employed in the factory or workshop; and
- (b) The lime-washing of the factory or workshop; and
- (c) Every accident occurring in the factory or workshop of which notice is required to be sent to an inspector; and
- (d) Every special exception of which the occupier of a factory or workshop avails himself; and
- (e) Such other matters as may be prescribed.

(2) Where any entry is required by this Act to be made in the general register, the entry made by the occupier of a factory or workshop or on his behalf shall, as against him, be admissible as *prima facie* evidence of the facts therein stated, and the failure to make any entry so required with respect to the observance of any provision of this Act shall be admissible as *prima facie* evidence that that provision has not been observed.

(3) The register shall, at all reasonable times, be open to inspection by the certifying surgeon of the district.

(4) The occupier of a factory or workshop shall send to an inspector such extracts from the general register as the inspector from time to time requires for the execution of his duties under this Act.

(5) If in any factory or workshop any requirement of this section is not complied with, the occupier shall be liable to a fine not exceeding five pounds.

130.—(1) The occupier of every factory or workshop shall, on or before such days as the Secretary of State may direct, at intervals of not less than one or more than three years, send to the Chief Inspector of Factories a correct return specifying, with respect to such day or days, or such period as the Secretary of State may direct, the number of persons employed in the factory or workshop, with such particulars as to the age, sex, and occupation, of the persons employed as the Secretary of State may direct, and in default of complying with this section shall be liable to a fine not exceeding ten pounds.

(2) The occupier of any place to which any of the provisions of this Act apply shall, if so required by the Secretary of State, make to the Chief Inspector of Factories a like return as is required to be made by this section, and shall be liable to a like fine for default in compliance with this requirement.

Copies of the Abstract and of the General Register required under Section 128 and 129 of this Act, respectively, and of any other forms under the Factory and Workshop Act, 1901, and a list of such forms, may be obtained, either directly or through any bookseller, of Messrs. Eyre & Spottiswoode, East Harding Street, Fleet Street, E.C. A memorandum, explaining the Truck Acts, price 1d. (by post, 1½d.), may be obtained in the same way.

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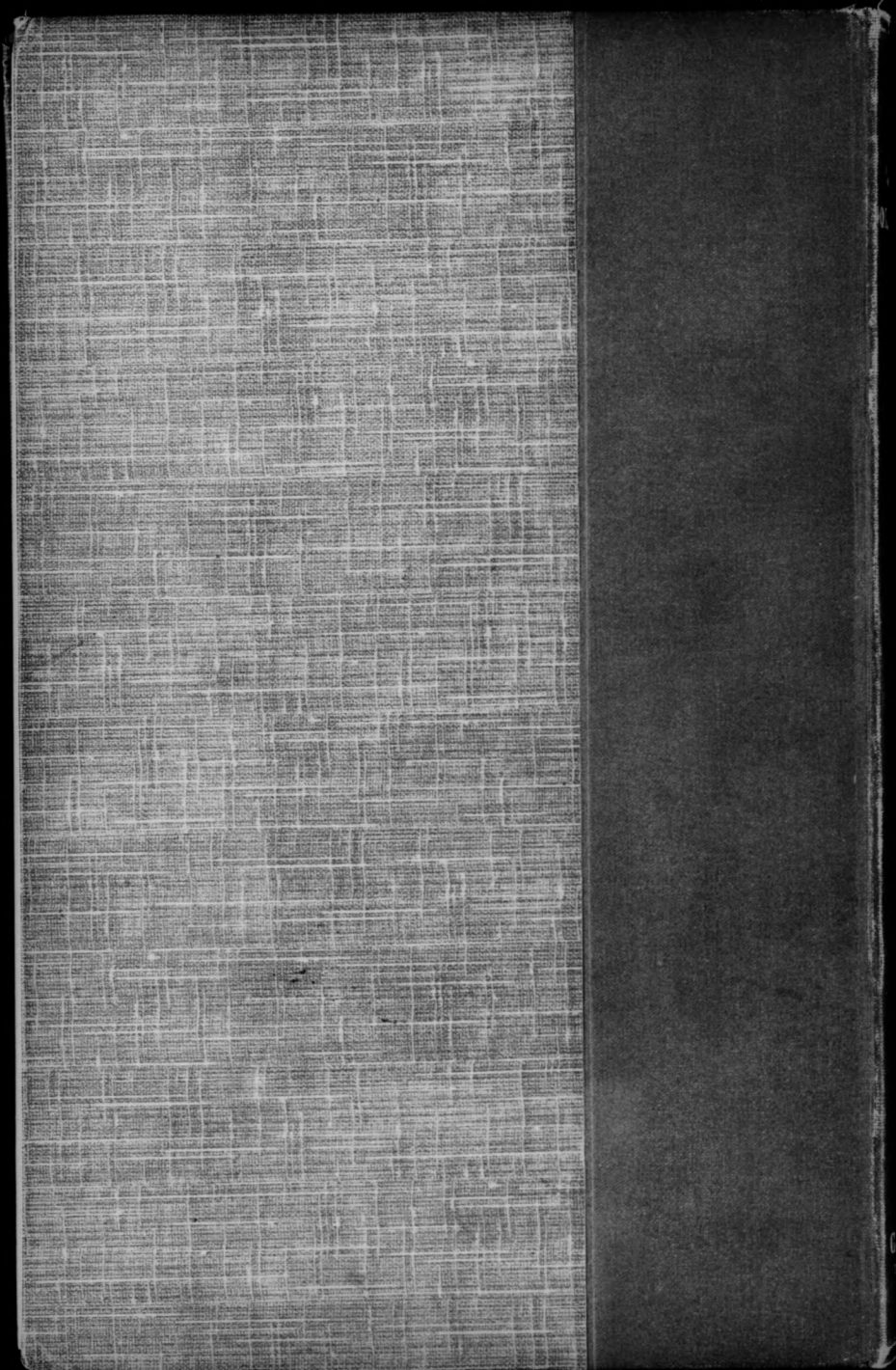
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